



REGULAR MEETING

Chico Area Recreation and Park District Board

545 Vallombrosa Avenue, Chico, CA 95926 | (530) 895-4711

Thursday, May 25, 2023 – 4:00 P.M.

If you need an accommodation to participate in this meeting, please call (530) 895-4711

Posted prior to 4:00 PM
Monday, May 22, 2023

BOARD MEMBERS

Michael McGinnis, Chair
Dave Donnan, Vice Chair
Tom Lando
Christopher Norden
Michael Worley

CARD STAFF

Annabel Grimm, General Manager
Angela Carpenter, Finance Manager
Holli Drobny, Business Services Manager
Anjie Goulding, Recreation Manager
Scott Schumann, Park and Facility Manager

LEGAL COUNSEL

Jeff Carter

Zoom Meeting Information:

<https://card.zoom.us/j/81607636750?pwd=R1NNUkZPYi9ySGNsNVQ3OXh0U1hoZz09>

Meeting ID: 816 0763 6750

Passcode: 156857

A G E N D A

1. CALL TO ORDER

1.1. Roll Call

2. PUBLIC COMMENTS

Members of the public may address the Committee at this time on any matter not already listed on the Agenda, with comments being limited to three minutes. The Committee cannot take any action at this meeting on requests made under this section of the agenda.

3. CONSENT AGENDA

3.1. Minutes of the Regular Meeting of the Board of Directors of April 27, 2023 -

Action Requested: Board of Directors approve the minutes.

3.2. Monthly Financial Report (Staff Report FI-23-017) - Action Requested: Board of

Directors approve the Monthly Financial Report.

4. REGULAR AGENDA

4.1. Committee Report Out – Information provided/possible action

4.1.1. Facility Committee

4.1.2. Finance Committee

- 4.2. Public Hearing of Continuation of Landscape and Lighting Assessment Districts (Staff Report 23-023) - *Action Requested: Board of Directors hold public hearing, consider all public comments, and adopt Resolution 23-009.*

Resolution 23-009 approves engineer's reports, confirms diagram and assessment, and orders the continuation of the levy of assessment for Fiscal Year 2023-24 for the Oak Way, Amber Grove/Greenfield, and Baroni Neighborhood Park and Open Space (No. LLD 001-05) Landscaping and Lighting Assessment Districts.

- 4.3. Public Hearing for the Budget for Fiscal Year 2023-24 (Staff Report FI-23-018)
Opportunity to appear and be heard regarding the proposed adoption of the Resolution of the Board of Directors of the Chico Area Recreation and Park District Adopting the Final Budget for the 2023-24 Fiscal Year.

- 4.4. Investment Policy (Staff Report FI-23-019) - *Action Requested: Board of Directors approve the Investment Policy.*

A local agency as the authority under law to invest funds, at its discretion. This policy will establish guidelines for investing funds within certain parameters.

- 4.5. Items Removed from the Consent Agenda

5. NEW BUSINESS

- 5.1. Acquisition of Property for Park Development (Staff Report 23-024) *Information provided/possible action.*

The District will provide an update and open this topic for discussion with the Board.

- 5.2. Grant Application for Land and Water Conservation Fund (Resolution-010) - *Action Requested: Board of Directors adopt Resolution 23-010 authorizing the District to apply for the Land and Water Conservation Fund (LWCF) Grant.*

District staff would like to apply for the LWCF Grant opportunity for the Aquatics Recreation Center Project.

- 5.3. Garner Lane Land Acquisition (Staff Report 23-025) - *Action Requested: Board of Directors accept the Garner Lane Land Donation Ken Grossman and Katie Gonser for the use of an Aquatic Recreation Center.*

The District will need to obtain this parcel to move forward with the design and development of a new Aquatics Recreation Center.

6. DIRECTOR COMMENTS

Opportunity for the Board to comment on items not listed on the agenda.

7. STAFF COMMENTS

Opportunity for District Staff to comment on items not listed on the agenda.

Recreation Update (Staff Report 23-026)

Parks and Facilities Update (Staff Report 23-027)

General Manager Update (Staff Report 23-028)

8. CLOSED SESSION

Pursuant to Government Code Section 54957 – Public Employment compensation related to considering new classifications.

9. ADJOURNMENT

Adjourn to the next meeting of the Board of Directors of the Chico Area Recreation and Park District.



REGULAR MEETING

Chico Area Recreation and Park District Board

545 Vallombrosa Avenue, Chico, CA 95926 | (530) 895-4711

Thursday, April 27, 2023 – 4:00 P.M.

DRAFT

Board Members Present: Michael McGinnis, Chair
Dave Donnan, Vice-Chair
Tom Lando, Board Member
Michael Worley, Board Member
Christopher Norden, Board Member

Board Members Absent:

Staff Members Present: Annabel Grimm, General Manager
Angela Carpenter, Finance Manager
Holli Drobny, Business Services Manager
Anjie Goulding, Recreation Manager
Scott Schumann, Parks and Facilities Manager

Legal Counsel Present: Jeff Carter, Attorney at Law

1. CALL TO ORDER

The meeting was called to order at 4:00, and a roll call was taken, as noted above.

2. PUBLIC COMMENTS

There was no correspondence

3. CONSENT AGENDA

3.1. Minutes of the Regular Meeting of the Board of Directors of March 29, 2023 -

Action Requested: Board of Directors approve the minutes as submitted.

3.2. Monthly Financial Report - *Action Requested: Board of Directors approve the Monthly Financial Report.*

M/S/C/ (Directors Lando/Worley) Board of Directors approved the consent agenda.

The motion was unanimously approved.

Absent:

4. REGULAR AGENDA

4.1. Committee Report Out – Information Provided

4.1.1. Facility Committee

4.1.2. Finance Committee reported that an Investment Policy is being updated by District Staff.

4.2. Landscape and Lighting Assessment Districts

M/S/C/ (Directors Lando/Worley) The Board of Directors approved Resolution 23-006 declaring the Board's Intention to Continue to Levy the Assessments for Fiscal Year 2023-

24, preliminarily approving the engineer's reports, and providing for Notice of a Public Hearing on May 25, 2023, for the Oak Way, Amber Grove/Greenfield, and Baroni Neighborhood Park and Open Space (No. LLD 001-05) Landscaping and Lighting Assessment Districts

The motion was unanimously approved.

4.3. Preliminary Budget for Fiscal Year 2023-2024 (Staff Report FI-23-013)

M/S/C/ (Directors Lando/Worley) The Board of Directors approved Resolution 23-007 adopting the Preliminary Budget for the 2023-2024 fiscal year, making it available for public inspection, and providing for Notice of Public Hearing regarding the Preliminary Budget on May 25, 2023.

The motion was unanimously approved.

5. UNFINISHED BUSINESS

5.1. Intention to Establish a Community Facilities District (Staff Report 23-019) –

M/S/C/ (Directors Lando/Donnan) The Board of Directors approved Resolution 23-005 to conduct proceedings related to the establishment of a Community Facilities District (CFD) for the annual operation, maintenance, and servicing of a new park development. Within 24 months seek to consolidate the multiple assessments related to Meriam Park.

The motion was unanimously approved.

5.2. Chapman Park Renovation Bid Award (Staff Report FA-23-004)

M/S/C/ (Directors Lando/McGinnis) The Board of Directors voted to accept the lowest responsible bid proposal for the Chapman Park Renovation at the amount of \$2,709,450 with a contingency of \$208,000. The bid was awarded to R & R Horn Construction.

The motion was unanimously approved.

6. NEW BUSINESS

6.1. Temporary Staff – Finance Technician (Staff Report FI-23-015)

M/S/C/ (Directors Lando/McGinnis) The Board of Directors approved the addition of a temporary, full time Finance Technician to the salary ordinance for two years, to expire on June 30, 2025.

The motion was unanimously approved.

6.2. Resolution Adopting The California Uniform Public Construction Cost Accounting Act (Staff Report FI-23-016)

M/S/C/ (Directors Lando/Worley) The Board of Directors adopted Resolution 23-008 adopting The California Uniform Public Construction Cost Accounting Act.

The motion was unanimously approved.

6.3. Community Center Construction (Staff report FA-23-005)

M/S/C/ (Directors Lando/Donnan) The Board of Directors voted for District staff to move forward with a renovation in the Community Center to accommodate the growing workforce.

The motion was unanimously approved.

6.4. Community Park Lighting Reallocation of Funds (Staff report FA-23-007)

M/S/C/ (Directors Lando/Worley) The Board of Directors voted for District staff to move forward with the project to replace old lighting at Community Park using a reallocation of \$30,000 savings from the HVAC project at the DFJ. The Board requested a report back for a long term solution and additional details related to energy output.

The motion was unanimously approved.

6.5. Banner Sponsorship Program (Staff report FA-23-009)

M/S/C/ (Directors McGinnis/Lando) The Board of Directors voted for District staff to move forward with the framework for field users to utilize CARD parks for their internal sponsorship programs, temporarily, for 6 months.

The motion was unanimously approved.

7. DIRECTORS' COMMENTS

There were none.

8. STAFF COMMENTS

General Manager Grimm made note of the Bocce Ball Groundbreaking on May 4th at 3:00PM.

Spring Jamboree was a huge success, and Grimm thanked the Board for their support. Lando brought attention to the acquisition of Barber Yard and the Board's participation in the process.

Discussion revolved around the new Pickle Ball Courts opening. The Board requested that District staff address the maintenance of existing Pickle Ball courts at the next

Facility Committee meeting.

Jeff Carter announced that after 45 years of legal service to the Chico Community, he is considering retirement. Carter introduced Chris Henson (?) to the Board as a recommendation to provide legal services to the Board. Carter will not announce a date of departure until he is comfortable with the transition. The Board requested a closed session for the next regular meeting to address the recruitment.

9. ADJOURNMENT

Adjourned at 4:54 PM to the next meeting of the Board of Directors of the Chico Area Recreation and Park District.



Chico Area Recreation and Park District Board of Directors

**Staff Report FI-23-XXX
Finance Agenda C
Regular Agenda 3.2**

STAFF REPORT

DATE: May 25, 2023
TO: Board of Directors
FROM: Angie Carpenter, Finance Manager
SUBJECT: April 2023 - Monthly Financial Report

There are a few items to note in the April Financials:

- The receivable amount on page 3 includes \$841K in capital project reimbursements from Prop 68 and the City of Chico, which will post in May.
- The net income on page 4 is negative \$475K due to the timing of reimbursements and receipt of property tax.
- District cash in April totaled \$13.9M (page 5). The Finance Committee recommended investment strategies to maximize the interest income using CD and Money Market accounts.
- Revenues are 86.6% of the budget (page 8).
- On page 10, full-time salaries appear higher than pace because of the number of pay periods in the year. Salaries and benefits are trending overall lower than the benchmark. Although there will be some salary savings, part-time wages will start to level off with seasonal activities such as aquatics and camps ramping up through June.
- At the March meeting the Board approved the reallocation of \$30K from DFJ HVAC project savings to fund the Community Park lighting upgrades.
- Operating expenses are 73.4% of the budget (noted on page 8). Services and supplies breakdowns are listed on page 13.
 - 'Uniform Apparel' is high because of the unpredictability of individual purchases and will likely be slightly over budget because the allocation

was not adjusted to account for the new full-time park employees that were approved during this fiscal year.

- 'Communications' is trending a bit high due to expenses incurred migrating to the new phone system. We are anticipating an adjustment once some credits are applied.
 - 'Technology Hardware' includes a 2021/22 expense for computers of \$14,600.
 - The equipment line contains about \$16,000 of prior year expenses for back-ordered tables and chairs. In addition to several one-time purchases of equipment and small tools to outfit the new Projects Crew.
 - 'Hospitality' is higher than budgeted due to the purchase of years of service recognition items. There were 11 staff with 10 years of service, 6 with 15 years, and 3 with 20 years.
 - 'Sewer' is higher than anticipated due to a rate high of nearly 50% in September.
- Fee-based program observations:
 - ASP is trending below average due to the quarterly billing cycle of the CUSD contract.
 - Aquatics is under due to the shortage of lifeguards this year and will possibly continue through the summer.



FINANCIAL STATEMENTS

FISCAL YEAR 2022/2023

APRIL 2023

**CHICO AREA RECREATION AND PARK DISTRICT
FINANCIAL STATEMENTS - TABLE OF CONTENTS
APRIL 2023**

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CHICO AREA RECREATION AND PARK DISTRICT
 BALANCE SHEET SUMMARY - ALL FUNDS
 APRIL 2023



	GENERAL FUND	COMMUNITY PARK FEES	PARK IMPACT FUND	OAK WAY PARK	PETERSON PARK	BARONI PARK	MEMORANDUM TOTALS ONLY
ASSETS							
CASH	12,480,482	6,914,533	427,219	22,676	41,552	182,526	20,069,096
FMV ADJUSTMENT (GENERAL FUND)	-	-	-	-	-	-	-
RECEIVABLES	1,103,238	-	35,625	-	-	-	1,138,863
DUE FROM OTHER FUNDS	350,832	4,119,360	-	-	-	-	4,470,192
TOTAL CURRENT ASSETS	13,934,553	11,033,893	462,844	22,676	41,552	182,526	25,678,151
PREPAID EXPENSES	-	-	-	-	-	-	-
FIXED ASSETS	43,280,933	-	-	-	-	-	43,280,933
ACCUMULATED DEPRECIATION	(17,294,649)	-	-	-	-	-	(17,294,649)
SUBTOTAL	25,986,284	-	-	-	-	-	25,986,284
TOTAL ASSETS	39,920,837	11,033,893	462,844	22,676	41,552	182,526	51,664,435
TOTAL DEFERRED OUTFLOWS OF RESOURCES - GASB 68	1,186,655	-	-	-	-	-	1,186,655
LIABILITIES							
ACCOUNTS PAYABLE	5,518	-	-	-	-	-	5,518
ACCRUED EXPENSES	274,561	-	-	-	-	-	274,561
DUE TO OTHER FUNDS	4,119,360	-	-	123,360	106,593	120,880	4,470,192
OTHER LIABILITIES	1,399,081	-	-	-	-	-	1,399,081
TOTAL CURRENT LIABILITIES	5,798,520	-	-	123,360	106,593	120,880	6,149,352
LONG-TERM DEBT							
NET PENSION LIABILITY	657,142	-	-	-	-	-	657,142
LIABILITY FOR COMPENSATED ABSENCES	263,428	-	-	-	-	-	263,428
SUBTOTAL	920,570	-	-	-	-	-	920,570
TOTAL LIABILITIES	6,719,090	-	-	123,360	106,593	120,880	7,069,922
TOTAL DEFERRED INFLOWS OF RESOURCES - GASB 68	755,205	-	-	-	-	-	755,205
FUND BALANCE							
RESTRICTED	-	5,394,437	417,557	42	76	81,251	5,893,470
SPENDABLE - COMMITTED	2,501,500	-	-	-	-	-	2,501,500
SPENDABLE - ASSIGNED	-	-	-	-	-	-	-
SPENDABLE - UNASSIGNED	5,255,447	-	-	-	-	-	5,255,447
NON-SPENDABLE	26,351,721	-	-	-	-	-	26,351,721
FUND BALANCE	34,108,669	5,394,437	417,557	42	76	81,251	40,002,139
TOTAL NET INCOME (LOSS)	907,175	5,639,456	45,287	(100,725)	(65,117)	(19,604)	6,406,471
CURRENT YEAR NET INVESTMENT IN CAPITAL ASSETS	(1,382,647)						
TOTAL FUND BALANCE	33,633,197	11,033,893	462,844	(100,684)	(65,041)	61,646	45,025,963

CHICO AREA RECREATION AND PARK DISTRICT
SUMMARY - ALL FUNDS
APRIL 2023



	GENERAL FUND	COMMUNITY PARK FEES	PARK IMPACT FUND	OAK WAY PARK	PETERSON PARK	BARONI PARK	MEMORANDUM TOTALS ONLY
REVENUE							
FEE BASED PROGRAM INCOME	2,736,469	-	-	-	-	-	2,736,469
OTHER INCOME	590,308	-	-	-	-	-	590,308
RDA PASSTHROUGH	1,705,747	-	-	-	-	-	1,705,747
INVESTMENT INCOME	38,587	-	2,747	231	428	1,483	43,584
TAX INCOME / COUNTY	4,005,580	-	-	-	-	-	4,005,580
PARK IMPACT FEES	-	5,472,557	30,875	-	-	-	5,503,432
ASSESSMENTS	-	-	-	22,403	41,048	97,285	160,735
OPERATING TRANSFER IN	-	-	-	-	-	-	-
TOTAL REVENUE	9,076,690	5,472,557	33,622	22,634	41,476	98,768	14,745,855
EXPENSE							
SALARIES & BENEFITS	5,514,364	-	-	104,929	82,618	104,929	5,806,840
SERVICES & SUPPLIES	2,147,197	-	-	18,431	23,975	15,951	2,205,553
OPERATING TRANSFER OUT	-	-	-	-	-	-	-
CONTRIB. TO OTHER AGENCIES	9,997	-	-	-	-	-	9,997
CONTINGENCIES	-	-	-	-	-	-	-
NOTES PAYABLE / LEASE PYMTS	-	-	-	-	-	-	-
TOTAL EXPENSE	7,671,558	-	-	123,360	106,593	120,880	8,022,390
NET REVENUE BEFORE SPECIAL EXPENSE	1,405,132	5,472,557	33,622	(100,725)	(65,117)	(22,112)	6,723,465
SPECIALLY ALLOCATED ITEMS							
DEPRECIATION	727,784	-	-	-	-	-	727,784
FAIR MARKET VALUE ADJUSTMENT	(229,827)	(166,899)	(11,665)	-	-	(2,507)	(411,395)
TOTAL SPECIALLY ALLOCATED	497,957	(166,899)	(11,665)	-	-	(2,507)	316,388
REVENUE OVER (UNDER)	907,175	5,639,456	45,287	(100,725)	(65,117)	(19,604)	6,407,077
CAPITAL ASSETS AND REPAIR PROJECTS							
CAPITAL / REPAIR PROJECTS	2,224,512	-	-	-	-	-	2,224,512
CAPITAL PROJECTS REIMBURSEMENT	841,865	-	-	-	-	-	841,865
NET CAPITAL PROJECTS	(1,382,647)	-	-	-	-	-	(1,382,647)
TOTAL REVENUE OVER (UNDER) EXPENDITURES	(475,472)	5,639,456	45,287	(100,725)	(65,117)	(19,604)	5,024,429

CHICO AREA RECREATION AND PARK DISTRICT
GENERAL FUND - FUND 2490
BALANCE SHEET
APRIL 2023

	APRIL 2023	APRIL 2022	Increase (Decrease)	
			\$ Change	% Change
ASSETS				
CASH				
* CASH ON DEPOSIT WITH COUNTY (GENERAL FUND)	6,104,008	7,194,902	(1,090,894)	-15%
CASH ON DEPOSIT WITH COUNTY (COMMUNITY BAND)	1,066	2,186	(1,120)	-51%
CASH ON DEPOSIT WITH ROTARY FOUNDATION	-	501	(501)	-100%
CASH - GOLDEN VALLEY BANK	6,234,545	1,126,558	5,107,987	453%
PETTY CASH	800	800	-	0%
BANK SUSPENSE	140,064	1,110,498	(970,435)	-87%
SUBTOTAL	12,480,482	9,435,446	3,045,036	32%
RECEIVABLES				
ACCOUNTS RECEIVABLE	1,103,238	685,875	417,363	61%
RECEIVABLES	1,103,238	685,875	417,363	61%
DUE FROM OTHER FUNDS				
DUE TO GENERAL FUND FROM OTHER FUNDS	350,832	221,924	128,908	58%
TOTAL CURRENT ASSETS	13,934,553	10,343,245	3,591,307	35%
FIXED ASSETS				
LAND IMPROVEMENTS	28,357,507	25,665,064	2,692,444	10%
LEASEHOLD IMPROVEMENTS	1,098,163	1,098,163	-	0%
EQUIPMENT	1,070,014	1,050,533	19,481	2%
EQUIPMENT - COMPUTERS	296,192	276,499	19,692	7%
EQUIPMENT - AUTOS	474,688	399,660	75,028	19%
** CONSTRUCTION IN PROGRESS	349,579	1,619,827	(1,270,248)	-78%
SUBTOTAL	43,280,933	41,744,537	1,536,397	4%
ACCUMULATED DEPRECIATION	(17,294,649)	(15,708,362)	(1,586,287)	10%
SUBTOTAL	25,986,284	26,036,174	(49,890)	0%
TOTAL ASSETS	39,920,837	36,379,420	3,541,417	10%
TOTAL DEFERRED OUTFLOWS OF RESOURCES - GASB 68	1,186,655	1,437,135	(250,480)	-17%

FOOTNOTES:

* General Fund Cash amount includes \$2,501,500 in Reserves

** Construction in Progress consists of the DFJ HVAC, Bocce Ball Court, Oakway Park Playground, and Chapman Park Renovation.

CHICO AREA RECREATION AND PARK DISTRICT
GENERAL FUND - FUND 2490
BALANCE SHEET
APRIL 2023

	APRIL 2023	APRIL 2022	Increase (Decrease)	
			\$ Change	% Change
LIABILITIES				
ACCOUNTS PAYABLE	5,518	125,757	(120,239)	-96%
ACCRUED EXPENSES				
ACCRUED PAYROLL	244,346	155,737	88,609	0%
PAYROLL FEDERAL TAXES	18,187	12,020	6,167	51%
PAYROLL STATE TAXES	5,770	3,565	2,205	62%
PAYROLL EMPLOYEE MEDI & FICA	23,413	15,000	8,413	56%
PAYROLL EMPLOYER MEDI & FICA LIAB	23,246	14,833	8,413	57%
PAYROLL SDI	2,872	2,160	712	33%
PAYROLL GARNISHMENTS	(50,689)	(7,378)	(43,311)	587%
UNION DUES - SUPERVISORS	461	446	15	3%
UNION DUES - PARKS	1,937	486	1,451	0%
EMPLOYER CALPERS	-	20,064	(20,064)	0%
EMPLOYEE CALPERS	-	8,016	(8,016)	0%
457 EMPLOYEE CONTRIBUTIONS	4,627	4,752	(125)	-3%
457 ROTH EMPLOYEE CONTRIBUTIONS	975	-	975	0%
EMPLOYEE VOLUNTARY LIFE/AD&D	948	-	948	0%
EMPLOYEE MEDICAL WITHHOLDINGS	(1,531)	(1,006)	(525)	52%
VOUCHERS PAYABLE ACCRUAL	-	-	-	0%
ACCRUED EXPENSES	274,561	228,695	45,866	20%
DUE TO OTHER FUNDS				
DUE TO OTHER FUNDS FROM GENERAL FUND	4,119,360	-	4,119,360	0%
OTHER LIABILITIES				
BANK CHARGE CLEARING ACCOUNT	(195)	(103,761)	103,567	-100%
DEFERRED REVENUE	1,337,041	1,486,302	(149,261)	-10%
OTHER LIAB - CLASS CLEARING ACCT	3,423	4,282	(859)	-20%
UNEARNED REVENUE	(0)	6,049	(6,049)	-100%
SECURITY DEPOSITS	51,500	49,250	2,250	5%
TIME EXPIRED HOLDING ACCT	8,403	7,903	500	6%
SUBTOTAL	1,399,081	1,450,024	(50,943)	-4%
TOTAL CURRENT LIABILITIES	5,798,520	1,804,475	3,994,044	221%
LONG-TERM DEBT				
NET PENSION LIABILITY	657,142	2,673,147	(2,016,005)	-75%
LIABILITY FOR COMPENSATED ABSENCES	263,428	230,883	32,545	14%
SUBTOTAL	920,570	2,904,030	(1,983,460)	-68%
TOTAL LIABILITIES	6,719,090	4,708,505	2,010,585	43%
TOTAL DEFERRED INFLOWS OF RESOURCES - GASB 68	755,205	387,623	367,582	95%

CHICO AREA RECREATION AND PARK DISTRICT
GENERAL FUND - FUND 2490
BALANCE SHEET
APRIL 2023

FUND BALANCE	APRIL 2023	APRIL 2022	Increase (Decrease)	
			\$ Change	% Change
SPENDABLE - COMMITTED				
SPENDABLE - COMMITTED - PETTY CASH	1,500	1,500	-	0%
SPENDABLE - COMMITTED - GENERAL RESERVE	2,500,000	2,000,000	500,000	25%
SUBTOTAL	2,501,500	2,001,500	500,000	25%
SPENDABLE - ASSIGNED				
	-	-	-	0%
SPENDABLE - UNASSIGNED				
	5,255,447	4,470,982	784,465	18%
NON-SPENDABLE				
	26,351,721	26,036,174	315,547	1%
TOTAL FUND BALANCE - GENERAL FUND	34,108,669	33,694,156	414,513	1%
TOTAL LIABILITIES AND FUND BALANCE				
	42,490,139	39,852,864		
TOTAL NET INCOME (LOSS)	907,175	1,062,579	(155,404)	-15%
CURRENT YEAR NET INVESTMENT IN CAPITAL ASSETS				
	(1,382,647)	22,618	(1,405,265)	-6213%
TOTAL FUND BALANCE	33,633,197	34,734,117	(1,100,920)	-3%

**CHICO AREA RECREATION AND PARK DISTRICT
EXECUTIVE SUMMARY
GENERAL FUND - FUND 2490
APRIL 2023
REPRESENTS 83% OF THE YEAR**

	2022-2023 BUDGET	2022-2023 YTD	2022-2023 % BUDGET	Remaining Budget	2021-2022 BUDGET	2021-2022 YTD	2021-2022 % BUDGET	DIFF. BY YEAR
REVENUE								
FEE BASED PROGRAM INCOME	3,520,637	2,736,469	77.7%	784,168	3,030,341	2,360,896	77.9%	375,572
OTHER INCOME	664,865	590,308	88.8%	74,557	528,350	396,437	75.0%	193,871
RDA PASSTHROUGH	1,600,000	1,705,747	106.6%	-	1,540,000	1,593,211	103.5%	112,536
INVESTMENT INCOME	45,000	38,587	85.7%	6,413	40,000	28,338	70.8%	10,250
TAX INCOME / COUNTY	4,655,000	4,005,580	86.0%	649,420	4,178,000	3,682,659	88.1%	322,921
BACKFILL TAX INCOME	-	-	0.0%	-	-	14,859	0.0%	(14,859)
TOTAL REVENUE	10,485,502	9,076,690	86.6%	1,514,559	9,316,691	8,076,399	86.7%	1,000,291
OPERATING EXPENDITURES								
SALARIES AND BENEFITS	7,320,959	5,514,364	75.3%	1,806,595	6,581,096	5,115,226	77.7%	399,138
SERVICES AND SUPPLIES	2,829,608	2,147,197	75.9%	682,411	2,570,458	1,858,051	72.3%	289,146
OPERATING TRANSFER OUT	267,934	-	-	-	113,529	-	-	-
CONTRIB. TO OTHER AGENCIES	15,000	9,997	66.6%	5,003	15,000	-	0.0%	9,997
CONTINGENCIES	20,000	-	0.0%	20,000	25,000	-	0.0%	-
NOTES PAYABLE / LEASE PYMTS	-	-	0.0%	-	80,681	-	0.0%	-
TOTAL OPERATING EXPENDITURES	10,453,501	7,671,558	73.4%	2,514,009	9,385,764	6,973,277	74.3%	698,281
NET REVENUE BEFORE SPEC. EXP.	32,001	1,405,132		-	(69,073)	1,103,122		302,010
SPECIALLY ALLOCATED ITEMS								
DEPRECIATION	-	727,784	0.0%	-	-	-	0.0%	727,784
FAIR MARKET VALUE ADJUSTMENT	-	(229,827)	0.0%	229,827	-	40,543	0.0%	(270,369)
TOTAL SPECIALLY ALLOCATED	-	497,957	0.0%	229,827	-	40,543	0.0%	457,414
REVENUE OVER (UNDER) EXPENDITURES	32,001	907,175			(69,073)	1,062,579		(155,404)

**CHICO AREA RECREATION AND PARK DISTRICT
REVENUE SUMMARY
GENERAL FUND - FUND 2490
APRIL 2023
REPRESENTS 83% OF THE YEAR**

	2022-2023 BUDGET	2022-2023 YTD	2022-2023 % BUDGET	Remaining Budget	2021-2022 BUDGET	2021-2022 YTD	2021-2022 % BUDGET	DIFF. BY YEAR
FEE BASED PROGRAM INCOME								
AFTER SCHOOL & CAMP PROGRAMS								
AFTERSCHOOL	2,052,225	1,493,152	72.8%	559,073	1,593,933	1,374,727	86.2%	118,426
CAMPS	301,300	252,911	83.9%	48,389	266,690	241,726	90.6%	11,185
RECREATION ADMIN	15,000	43,483	289.9%	-	-	-	0.0%	-
SUBTOTAL	2,368,525	1,789,547	75.6%	607,462	1,860,623	1,616,453	86.9%	129,610
AQUATICS	160,570	59,500	37.1%	101,070	184,109	80,235	43.6%	(20,735)
CLASSES								
GENERAL CLASSES	147,260	150,912	102.5%	-	84,000	95,372	113.5%	55,540
COMMUNITY BAND	2,000	4,179	208.9%	-	1,000	2,063	206.3%	2,116
YOUTH CLASSES	65,000	40,246	61.9%	24,754	59,003	53,498	90.7%	(13,252)
SUBTOTAL	214,260	195,336	91.2%	24,754	144,003	150,933	104.8%	44,404
ADULT SPORTS	232,942	161,253	69.2%	70,997	233,995	148,583	63.5%	12,670
NATURE CENTER								
PROGRAM FEE INCOME	256,840	232,933	90.7%	23,907	188,560	136,032	72.1%	96,901
SUBTOTAL	256,840	232,933	90.7%	23,907	374,120	136,032	36.4%	96,901
OTHER PROGRAMS								
SCHOLARSHIPS	(25,000)	(6,040)	24.2%	-	(25,000)	(5,278)	21.1%	(762)
SPECIAL EVENTS	30,000	22,470	74.9%	7,530	6,900	-	0.0%	22,470
SENIOR ADULT PROGRAMS	32,500	12,323	37.9%	20,177	6,000	27,135	452.2%	(14,812)
YOUTH SPORTS	250,000	269,346	107.7%	-	245,591	206,803	84.2%	62,543
SUBTOTAL	287,500	297,899	103.6%	27,907	233,491	228,660	97.9%	69,239
TOTAL FEE BASED PROGRAMS	3,520,637	2,736,469	77.7%	927,786	3,030,341	2,360,896	77.9%	319,292
OTHER INCOME								
FACILITY RENTAL INCOME	444,865	361,604	81.3%	83,261	346,450	303,269	87.5%	58,335
REBATES & REIMBURSED COSTS	30,000	42,728	142.4%	-	30,000	36,234	120.8%	6,495
REIMBURSEMENTS - CITY PARKS	180,000	145,841	81.0%	34,159	141,900	28,194	19.9%	117,647
MISCELLANEOUS	-	19,723	0.0%	-	-	10,044	0.0%	9,679
ENDOWMENTS	10,000	10,698	107.0%	-	10,000	10,944	109.4%	(246)
DONATIONS	-	9,714	0.0%	-	-	7,751	0.0%	1,963
TOTAL OTHER INCOME	664,865	590,308	88.8%	117,420	528,350	396,437	75.0%	193,871
REVENUE FROM OTHER AGENCIES								
RDA PASSTHROUGH	1,600,000	1,705,747	106.6%	-	1,540,000	1,593,211	103.5%	112,536
INVESTMENT INCOME	45,000	38,587	85.7%	6,413	40,000	28,338	70.8%	10,250
TAX INCOME / COUNTY	4,655,000	4,005,580	86.0%	649,420	4,178,000	3,682,659	88.1%	322,921
TOTAL REVENUE FROM OTHER AGENCIES	6,300,000	5,749,913	91.3%	655,833	5,758,000	5,319,066	92.4%	430,848
TOTAL REVENUE	10,485,502	9,076,690	86.6%	1,701,039	9,316,691	8,076,399	86.7%	944,011

**CHICO AREA RECREATION AND PARK DISTRICT
SALARIES AND BENEFITS SUMMARY
GENERAL FUND - FUND 2490
APRIL 2023
REPRESENTS 83% OF THE YEAR**

	2022-2023 BUDGET	2022-2023 YTD	2022-2023 % BUDGET	2021-2022 BUDGET	2021-2022 YTD	2021-2022 % BUDGET	DIFF. BY YEAR
SALARIES							
FULL-TIME SALARIES	3,055,000	2,598,200	85.0%	2,640,000	2,251,793	85.3%	346,407
PART-TIME SALARIES	2,752,000	1,891,471	68.7%	2,419,334	1,723,886	71.3%	167,585
ACCUMULATED LEAVE	41,000	-	0.0%	41,000	-	0.0%	-
INSTRUCTORS	32,000	62,896	196.5%	53,541	56,998	106.5%	5,898
SUBTOTAL	5,880,000	4,552,567	77.4%	5,153,875	4,032,677	78.2%	519,890
BENEFITS							
FICA	445,000	347,462	78.1%	392,000	303,457	77.4%	44,005
RETIREMENT	629,000	439,996	70.0%	541,000	547,326	101.2%	(107,331)
HEALTH INSURANCE	565,400	356,667	63.1%	438,500	276,746	63.1%	79,921
UNEMPLOYMENT INSURANCE	30,000	3,185	10.6%	98,000	12,600	12.9%	(9,415)
WORKERS COMP INSURANCE	120,000	106,963	89.1%	152,000	146,862	96.6%	(39,900)
ALLOCATION TO OTHER FUNDS	(348,441)	(292,476)	83.9%	(194,279)	(204,443)	105.2%	(88,033)
SUBTOTAL	1,440,959	961,796	66.7%	1,427,221	1,082,549	75.9%	(120,752)
TOTAL SALARIES AND BENEFITS	7,320,959	5,514,364	75.3%	6,581,096	5,115,226	77.7%	399,138

**CHICO AREA RECREATION AND PARK DISTRICT
SERVICES AND SUPPLIES SUMMARY
GENERAL FUND - FUND 2490
APRIL 2023
REPRESENTS 83% OF THE YEAR**

	2022-2023 BUDGET	2022-2023 YTD	2022-2023 % BUDGET	Remaining Budget	2021-2022 BUDGET	2021-2022 YTD	2021-2022 % BUDGET	DIFF. BY YEAR
SERVICES AND SUPPLIES								
MARKETING	44,000	23,584	53.6%	20,416	30,000	10,452	34.8%	13,133
UNIFORM APPAREL	8,000	11,352	141.9%	-	7,000	6,193	88.5%	5,159
PROGRAM APPAREL	-	5,793	0.0%	-	-	-	0.0%	5,793
COMMUNICATIONS	52,358	54,600	104.3%	-	52,358	40,084	76.6%	14,516
* INSURANCE	270,000	292,512	108.3%	-	240,500	240,887	100.2%	51,625
TECHNOLOGY SOFTWARE	105,000	84,352	80.3%	20,648	-	-	0.0%	84,352
TECHNOLOGY HARDWARE	30,000	26,431	88.1%	3,569	20,000	22,257	111.3%	4,174
EQUIPMENT MAINTENANCE	23,250	28,622	123.1%	-	22,330	25,554	114.4%	3,069
EQUIPMENT	9,200	56,857	618.0%	-	14,621	13,850	94.7%	43,007
VEHICLE MAINTENANCE	18,000	18,633	103.5%	-	12,500	21,212	169.7%	(2,579)
STRUCTURE & GROUNDS	190,950	123,440	64.6%	67,510	178,100	109,545	61.5%	13,895
VANDALISM	5,460	2,211	40.5%	3,249	5,445	1,873	34.4%	338
SERVICES	292,200	259,574	88.8%	32,626	5,400	9,729	180.2%	259,119
** CONTRACT SERVICES	716,616	433,204	60.5%	283,412	827,000	628,219	76.0%	(195,016)
LEGAL NOTICES	1,000	582	58.2%	418	22,000	8,258	37.5%	(7,676)
RENT/LEASE STRUCTURES	2,000	1,500	75.0%	500	2,000	1,500	75.0%	-
SMALL TOOLS	3,900	15,536	398.4%	-	3,905	3,719	95.2%	11,817
PROFESSIONAL DEVELOPMENT	28,000	27,031	96.5%	969	33,500	24,811	74.1%	2,220
MISCELLANEOUS	10,000	6,275	62.7%	3,725	14,000	14,291	102.1%	(8,016)
SUPPLIES	366,540	217,273	59.3%	149,267	340,020	180,686	53.1%	36,458
HOSPITALITY	5,000	8,086	161.7%	-	5,000	2,159	43.2%	2,803
FUEL	50,000	41,050	82.1%	8,950	60,000	28,482	47.5%	12,567
TRANSPORTATION	3,700	1,980	53.5%	1,720	3,470	-	0.0%	1,980
DIST OFFICE BOARD MTG EXP	10,000	5,325	53.3%	4,675	10,000	7,800	78.0%	(2,475)
USE TAX	1,500	-	0.0%	1,500	1,500	24	1.6%	(24)
TRAVEL	10,000	4,533	45.3%	5,467	15,000	8,299	55.3%	(3,765)
SUBTOTAL	2,281,674	1,762,181	77.2%	621,777	1,925,649	1,409,883	73.2%	358,448
UTILITIES								
WATER	151,521	73,534	48.5%	77,987	97,955	86,265	88.1%	(12,732)
ELECTRICITY	309,072	235,907	76.3%	73,165	280,196	197,116	70.3%	38,790
GAS	79,992	66,641	83.3%	13,351	65,743	36,402	55.4%	30,240
SEWER	7,349	8,935	121.6%	-	6,400	6,256	97.8%	2,678
SUBTOTAL	547,934	385,016	70.3%	164,503	450,294	326,040	72.4%	58,977
TOTAL SERVICE & SUPPLY	2,829,608	2,147,197	75.9%	786,281	2,570,458	1,858,051	72.3%	304,441

* Insurance is paid in July for the Fiscal Year

** Contract Services budget adjusted. \$18,000 moved to Recruitment. \$105,000 moved to Technology Software. \$274,400 moved to Services.

**CHICO AREA RECREATION AND PARK DISTRICT
CAPITAL PROJECTS / FIXED ASSETS SUMMARY
APRIL 2023
REPRESENTS 83% OF THE YEAR**

	ORIGINAL 2022-2023 BUDGET	REVISED 2022-2023 BUDGET	2022-2023 YTD	2022-2023 % BUDGET	Remaining Budget
CAPITAL PROJECTS					
ADA - COMPLETE TRANSITION PLAN	135,000	135,000	22,281	16.5%	112,719
HOOKER OAK SOFTBALL LIGHTING	890,000	890,000	799,264	89.8%	90,736
** HOOKER OAK BASKETBALL RESURFACE	35,400	73,900	64,300	87.0%	9,600
FIELDHOUSE HVAC	66,000	66,000	54,751	83.0%	11,249
POOL ROOM ROOF REPLACEMENT	48,000	48,000	36,060	75.1%	11,940
** ROTARY PARK BASKETBALL RESURFACE	35,400	73,900	75,988	102.8%	-
DISTRICT WIDE DEFERRED MAINTENANCE	140,000	140,000	118,999	85.0%	21,001
HOOKER OAK TOT LOT PLAYGROUND	192,000	192,000	-	0.0%	192,000
PETERSON PARK PLAYGROUND	198,240	198,240	-	0.0%	198,240
COMMUNITY PARK PICKLEBALL CONVERSION	84,000	84,000	17,500	20.8%	66,500
DFJ HVAC REPLACEMENT	550,000	427,000	379,647	88.9%	47,353
BOCCE BALL COURT	450,000	891,285	35,045	3.9%	856,240
OAK WAY PLAYGROUND - PROP 68	-	8,123	370	4.6%	7,753
DFJ CHAPMAN PARK RENOVATION	2,900,000	2,900,000	294,978	10.2%	2,605,022
COMMUNITY CENTER OVEN REPLACEMENT	-	26,256	24,906	94.9%	1,350
SUBTOTAL CAPITAL PROJECTS	5,724,040	6,153,704	1,924,088	31.3%	4,231,704
FIELD/PROGRAM EQUIPMENT					
TRACTOR	102,000	102,000	75,747	74.3%	26,253
GATOR	15,000	15,000	-	0.0%	15,000
DECK MOWER	85,000	85,000	82,473	97.0%	2,527
FLOOR MACHINE		6,623	6,623	100.0%	-
SUBTOTAL FIELD/PROGRAM EQUIPMENT	202,000	208,623	164,843	79.0%	43,780
VEHICLES					
* ROVING CREW TRUCK	-	36,500	31,109	85.2%	5,391
PROJECT CREW TRUCK	65,000	65,000	52,693	81.1%	12,307
*** 1-TON TRUCK	60,000	60,000	51,780	86.3%	8,220
*** TRAILER	15,000	15,000	-	0.0%	15,000
SUBTOTAL VEHICLES	140,000	176,500	135,582	76.8%	40,918
TOTAL CAPITAL PROJECTS/FIXED ASSETS	6,066,040	6,538,827	2,224,512	34.0%	3,841,528

CAPITAL PROJECTS REIMBURSEMENT					
CPRS PLAYGROUND GRANT	150,000	150,000		0.0%	150,000
CHAPMAN PROP 68 GRANT FUNDING	2,900,000	2,900,000	120,628	4.2%	2,779,372
OAK WAY PROP 68 GRANT FUNDING		8,123	70,331	865.8%	-
COMMUNITY PARK IMPACT FEE FUND	450,000	891,285	-	0.0%	891,285
GENERAL FUND UNASSIGNED FUND BALANCE	2,591,040	2,607,796	-	0.0%	2,607,796
ROTARY DONATIONS	-	-	-	0.0%	-
CITY OF CHICO - CENTENNIAL PARK	-	-	650,906	0.0%	-
TOTAL CAPITAL PROJECTS REIMBURSEMENT	6,091,040	6,557,204	841,865	12.8%	5,249,175

TOTAL EXPENSE (OVER) UNDER REIMBURSEMENTS	25,000	18,377	(1,382,647)	0.0%	1,407,647
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* Roving Crew Truck budgeted and ordered in FY 2021/2022, received and paid in FY 2022/2023.

Budget should have been carried over.

** Board Approved an increase of \$77,000 to Hooker Oak and Rotary Park Basketball Resurfaces. Approved 10/06/2022

*** 2023 Deck Mower for \$100,000 was removed and funds were allocated to 1-Ton Truck and Trailer.

CHICO AREA RECREATION AND PARK DISTRICT
PROGRAM SUMMARY 2022-2023
April 2023
Month 10 and 83% of the Year

DESCRIPTION	2022-2023 Budget	April 2023	2022-2023 YTD	2022-2023 % of Budget	Remaining Budget	2021-2022 Budget	April 2022	2021-2022 YTD	2021-2022 % of Budget	YTD Difference by Year
AFTERSCHOOL										
INCOME	2,052,225	111,041	1,493,152	73%	559,073	1,593,933	117,550	1,374,727	86%	118,426
PART-TIME WAGES	(1,289,000)	(102,915)	(896,461)	70%	(392,539)	(926,759)	(150,524)	(803,198)	87%	(93,263)
SUPPLIES	(27,135)	(2,128)	(13,718)	51%	(13,417)	(34,500)	(2,641)	(16,807)	49%	3,089
TOTAL AFTERSCHOOL	736,090	5,999	582,973	79%	153,117	632,675	(35,615)	554,722	88%	28,251
CAMPS										
INCOME	301,300	-	252,911	84%	48,389	266,690	-	241,726	91%	11,185
PART-TIME WAGES	(98,600)	(862)	(92,257)	94%	(6,343)	(118,939)	(2,112)	(78,973)	66%	(13,284)
INSTRUCTORS	(2,000)	-	-	0%	(2,000)	(8,000)	-	-	0%	-
PROGRAM APPAREL	-	-	(1,859)	0%	1,859	-	-	-	0%	(1,859)
GENERAL SERVICES	-	-	(2,556)	0%	2,556	-	-	-	0%	(2,556)
CONTRACT SERVICES	(54,416)	-	(42,875)	79%	(11,541)	(41,025)	-	(60,912)	148%	18,037
SUPPLIES	(16,650)	(150)	(3,832)	23%	(12,818)	(16,970)	(108)	(3,799)	22%	(34)
HOSPITALITY	-	-	(22)	0%	22	-	-	-	0%	(22)
TRANSPORTATION	(2,800)	-	(1,540)	55%	(1,260)	(2,570)	-	-	0%	(1,540)
TOTAL CAMPS	126,834	(1,012)	107,969	85%	18,865	79,186	(2,219)	98,043	124%	9,927
AQUATICS										
INCOME	160,570	7,720	59,659	37%	100,911	171,409	-	80,235	47%	(20,576)
PART-TIME WAGES	(134,000)	(1,277)	(58,481)	44%	(75,519)	(124,912)	-	(54,381)	44%	(4,101)
UNIFORM APPAREL	-	(816)	(816)	0%	816	-	-	-	0%	(816)
SUPPLIES	(3,500)	-	(1,073)	31%	(2,427)	(5,650)	-	(890)	16%	(182)
TOTAL AQUATICS	23,070	5,627	(711)	-3%	23,781	40,847	-	24,964	61%	(25,675)
CLASSES										
INCOME	214,260	25,291	195,336	91%	18,924	144,003	20,005	150,933	105%	44,404
PART-TIME WAGES	(53,000)	(2,369)	(22,110)	42%	(30,890)	(17,541)	(4,830)	(23,851)	136%	1,741
INSTRUCTORS	(30,000)	-	(40,786)	136%	10,786	(52,800)	(12,036)	(56,998)	108%	16,212
CONTRACT SERVICES	(38,500)	(11,944)	(54,736)	142%	16,236	(18,000)	(6,462)	(16,062)	89%	(38,675)
SUPPLIES	(5,200)	(283)	(3,013)	58%	(2,187)	(4,750)	(494)	(2,415)	51%	(598)
TOTAL CLASSES	87,560	10,695	74,691	85%	12,869	50,912	(3,816)	51,607	101%	23,084
ADULT SPORTS										
INCOME	232,942	28,402	161,253	69%	71,689	233,995	26,321	148,583	63%	12,670
PART-TIME WAGES	(160,000)	(7,163)	(48,357)	30%	(111,643)	(96,445)	(10,841)	(32,280)	33%	(16,078)
OFFICIALS	-	(11,275)	(59,785)	0%	59,785	(2,880)	(12,642)	(42,582)	1479%	(17,203)
SUPPLIES	(25,650)	(322)	(8,862)	35%	(16,788)	(16,725)	(1,523)	(10,128)	61%	1,267
TOTAL ADULT SPORTS	47,292	8,279	42,887	91%	4,405	117,945	1,315	63,593	54%	(20,706)

CHICO AREA RECREATION AND PARK DISTRICT
PROGRAM SUMMARY 2022-2023
April 2023
Month 10 and 83% of the Year

DESCRIPTION	2022-2023 Budget	April 2023	2022-2023 YTD	2022-2023 % of Budget	Remaining Budget	2021-2022 Budget	April 2022	2021-2022 YTD	2021-2022 % of Budget	YTD Difference by Year
YOUTH SPORTS										
INCOME	250,000	35,933	269,346	108%	(19,346)	245,591	33,843	206,803	84%	62,543
PART-TIME WAGES	(149,000)	(11,077)	(109,713)	74%	(39,287)	(128,295)	(14,108)	(83,239)	65%	(26,474)
GENERAL SERVICES	-	-	(125)	0%	125	-	-	-	0%	(125)
CONTRACT SERVICES	-	-	-	0%	-	-	-	(598)	0%	598
SUPPLIES	(32,950)	(10,276)	(24,869)	75%	(8,081)	(30,830)	(2,794)	(22,167)	72%	(2,702)
TOTAL YOUTH SPORTS	68,050	14,580	134,639	198%	(66,589)	86,466	16,941	100,799	117%	33,840
SENIOR PROGRAMS										
INCOME	32,500	2,511	12,323	38%	20,177	6,000	6,513	27,135	452%	(14,812)
PART-TIME WAGES	(1,600)	-	-	0%	(1,600)	-	-	-	0%	-
GENERAL SERVICES	(10,000)	-	(8,437)	84%	(1,563)	-	-	-	0%	(8,437)
CONTRACT SERVICES	(3,500)	-	-	0%	(3,500)	(4,000)	(1,875)	(9,327)	233%	9,327
SUPPLIES	(950)	(1,300)	(1,678)	177%	728	(200)	(32)	(1,773)	886%	95
TOTAL SENIOR PROGRAMS	16,450	1,211	2,209	13%	14,241	1,800	4,606	16,034	891%	(13,826)
SPECIAL EVENTS										
INCOME	30,000	-	18,427	61%	11,573	6,900	-	-	0%	18,427
GRANT INCOME	-	-	4,043	0%	(4,043)	-	-	-	0%	4,043
PART-TIME WAGES	-	-	-	0%	-	(22,716)	-	-	0%	-
MARKETING	-	(400)	(1,491)	0%	1,491	-	-	-	0%	(1,491)
GENERAL SERVICES	-	(4,057)	(16,799)	0%	16,799	-	-	-	0%	(16,799)
CONTRACT SERVICES	(4,000)	-	-	0%	(4,000)	(2,900)	-	-	0%	-
SUPPLIES	(16,000)	(2,950)	(8,228)	51%	(7,772)	(6,000)	(428)	(2,580)	43%	(5,647)
HOSPITALITY	-	-	(437)	0%	437	-	-	-	0%	(437)
TOTAL SPECIAL EVENTS	10,000	(7,407)	(4,485)	-45%	14,485	(24,716)	(428)	(2,580)	10%	(1,905)
NATURE CENTER										
INCOME	256,840	20,493	232,933	91%	23,907	188,560	12,851	136,032	72%	96,901
DONATIONS	-	50	2,533	0%	(2,533)	-	53	3,406	0%	(873)
ENDOWMENTS	10,000	2,303	10,698	107%	(698)	10,000	2,798	10,944	109%	(246)
PART-TIME WAGES	(193,800)	(12,984)	(128,167)	66%	(65,633)	(118,652)	(14,270)	(86,346)	73%	(41,821)
UNIFORM APPAREL	-	-	(317)	0%	317	-	-	-	0%	(317)
PROGRAM APPAREL	-	-	(3,934)	0%	3,934	-	-	-	0%	(3,934)
GENERAL SERVICES	-	-	(255)	0%	255	-	-	-	0%	(255)
CONTRACT SERVICES	(2,320)	-	(2,706)	117%	386	(3,400)	-	(934)	27%	(1,772)
SUPPLIES	(18,215)	(2,197)	(19,375)	106%	1,160	(13,855)	(496)	(9,182)	66%	(10,193)
HOSPITALITY	-	-	(68)	0%	68	-	-	-	0%	(68)
TRANSPORTATION	(900)	-	(440)	49%	(460)	(900)	-	-	0%	(440)
TOTAL NATURE CENTER	51,605	7,665	90,903	176%	(39,298)	61,753	936	53,920	87%	36,983

CHICO AREA RECREATION AND PARK DISTRICT
PROGRAM SUMMARY 2022-2023
April 2023
Month 10 and 83% of the Year

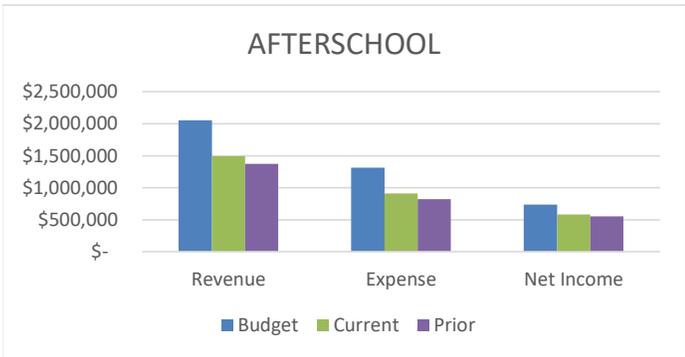
DESCRIPTION	2022-2023 Budget	April 2023	2022-2023 YTD	2022-2023 % of Budget	Remaining Budget	2021-2022 Budget	April 2022	2021-2022 YTD	2021-2022 % of Budget	YTD Difference by Year
<u>FACILITY RENTAL</u>										
INCOME	444,865	60,122	361,604	81%	83,261	382,950	69,483	301,939	79%	59,665
PART-TIME WAGES	(70,000)	(6,726)	(50,656)	72%	(19,344)	(100,400)	(7,917)	(57,256)	57%	6,600
MARKETING	-	-	(1,012)	0%	1,012	-	-	-	0%	(1,012)
UNIFORM APPAREL	-	-	(273)	0%	273	-	-	-	0%	(273)
CONTRACT SERVICES	(10,000)	-	-	0%	(10,000)	(7,300)	-	(482)	7%	482
SUPPLIES	(7,500)	-	(2,062)	27%	(5,438)	30,750	7,075	16,596	54%	(18,657)
HOSPITALITY	-	-	(141)	0%	141	(9,200)	-	(392)	4%	251
TOTAL FACILITY RENTAL	357,365	53,396	307,460	86%	49,905	296,800	68,641	260,405	88%	47,055
<u>RECREATION - MISC. & ADMIN</u>										
INCOME	(10,000)	6,252	41,540	-415%	(51,540)	(25,000)	83	(2,370)	9%	43,910
FULL-TIME WAGES	(761,000)	(46,034)	(534,205)	70%	(226,795)	(607,000)	(65,731)	(448,330)	74%	(85,875)
PART-TIME WAGES	(58,000)	(7,110)	(70,022)	121%	12,022	-	(12,833)	(92,558)	0%	22,536
OVERTIME/ACL	(10,000)	-	-	0%	(10,000)	(10,000)	-	-	0%	-
SUPPLIES	(5,000)	(30)	(30)	1%	(4,970)	-	-	(118)	0%	88
TOTAL RECREATION - MISC. & ADMIN	(844,000)	(46,922)	(562,717)	67%	(281,283)	(642,000)	(78,480)	(543,377)	85%	(19,340)
TOTAL PROGRAM SUMMARY	680,316	52,110	775,819	114%	(95,503)	701,668	(28,119)	678,131	97%	97,688

**CHICO AREA RECREATION AND PARK DISTRICT
BOARD PROGRAM SUMMARY 2022-2023
April 2023
83% of the Year**

AFTERSCHOOL

Budgeted Revenues: 73%
Budgeted Expenses: 69%
Net Income: \$28,251 over last year

	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 2,052,225	\$ 1,493,152	\$ 1,374,727
EXPENSES	\$ 1,316,135	\$ 910,179	\$ 820,005

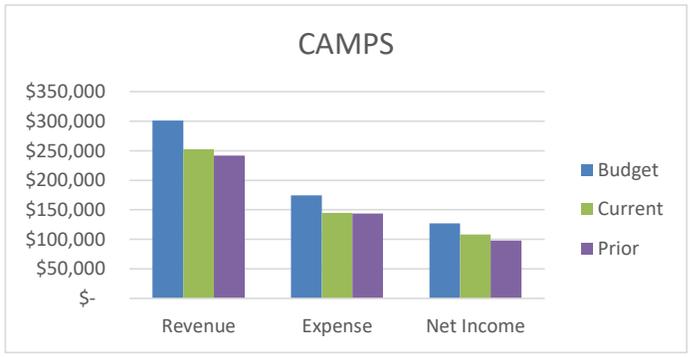


CAMPS

Budgeted Revenues: 84%
Budgeted Expenses: 83%
Net Income: \$9,927 over last year

CAMPS primarily run June-August, December, and January and March.

	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 301,300	\$ 252,911	\$ 241,726
EXPENSES	\$ 174,466	\$ 144,942	\$ 143,684

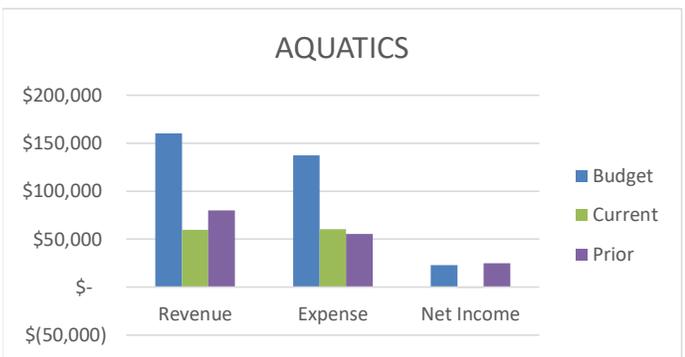


AQUATICS

Budgeted Revenue: 37%
Budgeted Expenses: 44%
Net Income: \$25,675 under last year

The lifeguard shortage at Sycamore Pool prevented services.

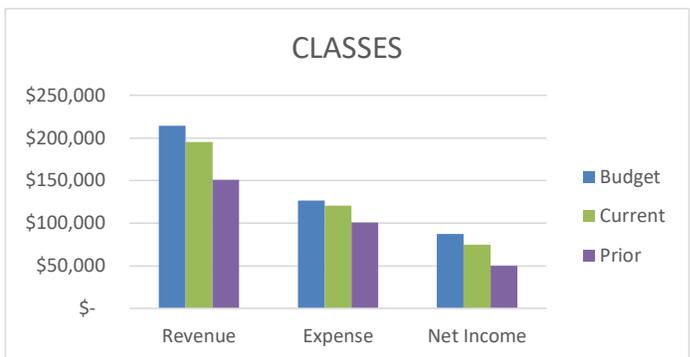
	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 160,570	\$ 59,659	\$ 80,235
EXPENSES	\$ 137,500	\$ 60,370	\$ 55,271



CLASSES

Budgeted Revenue: 91%
Budgeted Expenses: 95%
Net Income: \$24,627 over last year

	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 214,260	\$ 195,336	\$ 150,933
EXPENSES	\$ 126,700	\$ 120,645	\$ 100,869



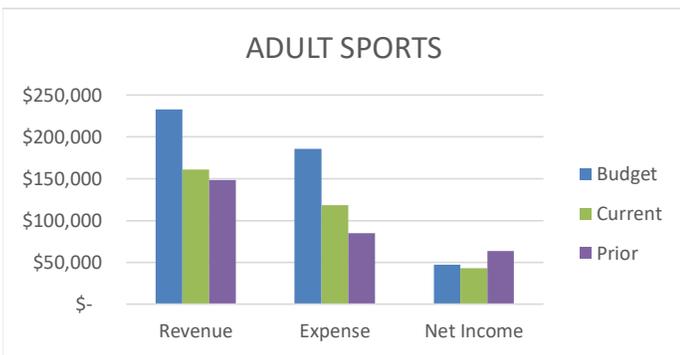
**CHICO AREA RECREATION AND PARK DISTRICT
BOARD PROGRAM SUMMARY 2022-2023
April 2023
83% of the Year**

ADULT SPORTS

Budgeted Revenue: 69%
Budgeted Expenses: 64%
Net Income: \$20,706 under last year

Decreased participation and increased staffing costs have affected net income.

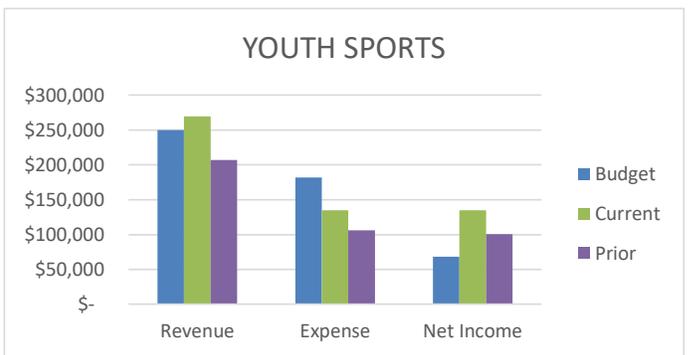
	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 232,942	\$ 161,253	\$ 148,583
EXPENSES	\$ 185,650	\$ 118,367	\$ 84,990



YOUTH SPORTS

Budgeted Revenue: 108%
Budgeted Expenses: 74%
Net Income: \$33,840 over last year

	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 250,000	\$ 269,346	\$ 206,803
EXPENSES	\$ 181,950	\$ 134,707	\$ 106,004

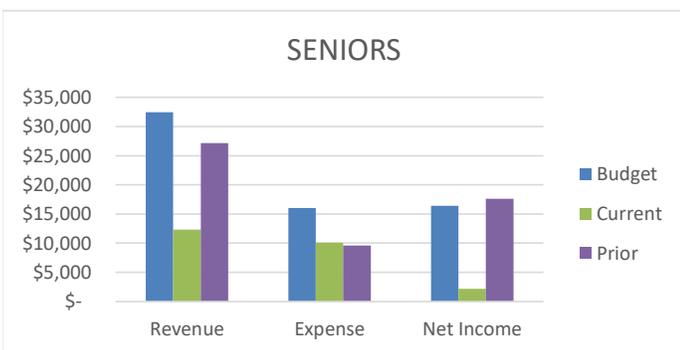


SENIORS

Budgeted Revenue: 38%
Budgeted Expenses: 63%
Net Income: \$15,369 under last year

The timing of trips and tours has skewed in comparison to the prior year.

	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 32,500	\$ 12,323	\$ 27,135
EXPENSES	\$ 16,050	\$ 10,114	\$ 9,557

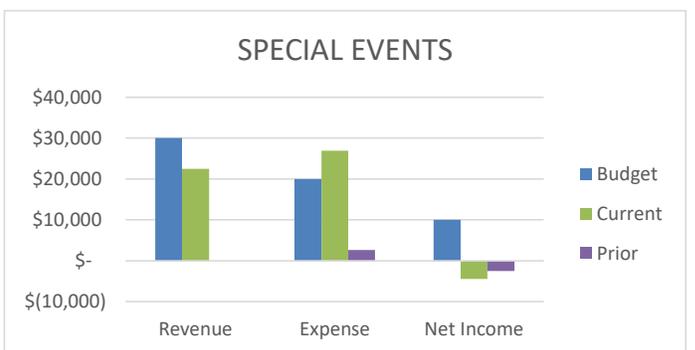


SPECIAL EVENTS

Budgeted Revenue: 75%
Budgeted Expenses: 135%
Net Income: \$1,905 under last year

Expenses are incurred prior to receiving revenue (through either entrance fees or sponsorships).

	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 30,000	\$ 22,470	\$ -
EXPENSES	\$ 20,000	\$ 26,955	\$ 2,580

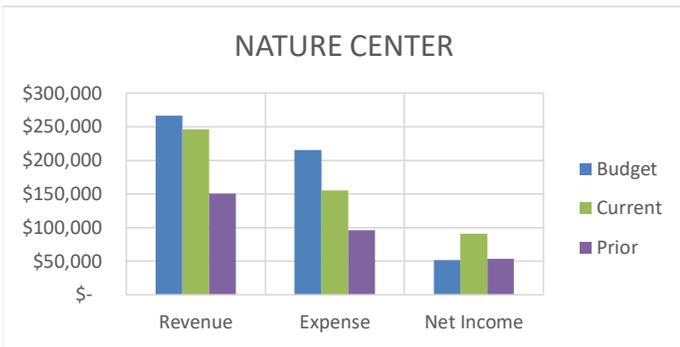


**CHICO AREA RECREATION AND PARK DISTRICT
BOARD PROGRAM SUMMARY 2022-2023
April 2023
83% of the Year**

NATURE CENTER

Budgeted Revenue: 92%
Budgeted Expenses: 72%
Net Income: \$36,983 over last year

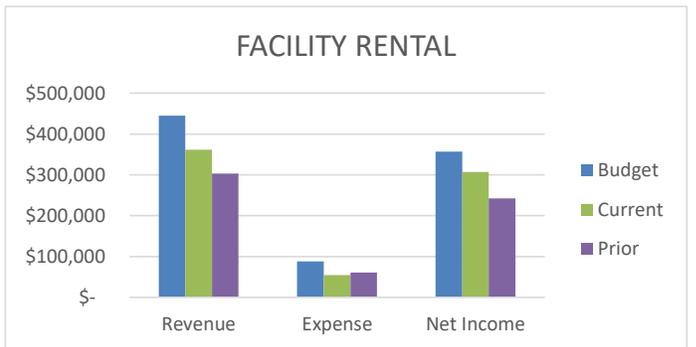
	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 266,840	\$ 246,164	\$ 150,382
EXPENSES	\$ 215,235	\$ 155,261	\$ 96,462



FACILITY RENTAL

Budgeted Revenue: 81%
Budgeted Expenses: 62%
Net Income: \$65,688 over last year

	BUDGET	CURRENT YTD	PRIOR YTD
REVENUE	\$ 444,865	\$ 361,604	\$ 303,269
EXPENSES	\$ 87,500	\$ 54,003	\$ 61,356





STAFF REPORT

DATE: May 25, 2023
TO: The Board of Directors
FROM: Annabel Grimm, General Manager
SUBJECT: Conduct Public Hearing and Approve Engineer's Reports and Order the Continuation of the Levy of Assessments for Fiscal Year 23/24 for the Oak Way, Amber Grove/Greenfield, and Baroni Park

RECOMMENDATION

It is recommended that the Board hold a public hearing, consider all public comments, and subsequently approve Resolution 23-009 that would approve the Engineer's Reports, confirm the diagrams and assessments, and order the continuation of the levy of assessments for fiscal year 2023-24 for the Oak Way, Amber Grove/Greenfield, and Baroni Neighborhood Park and Open Space (No. LLD 001-005) Landscaping and Lighting Assessment Districts as the final step in levying the assessments.

RESULT OF RECOMMENDED ACTION

The Board will order the continuation of the levy of the assessments for fiscal year 2022-23 and will cause those levies to be submitted by SCI Consulting Group to the County Auditor to be included on the 2023-24 property tax bills.

BACKGROUND

Amber Grove/Greenfield Landscape and Lighting Assessment District

The Amber Grove/Greenfield Landscape and Lighting Assessment District was approved by property owners in 1994 to fund the maintenance and operations of the Amber Grove/Greenfield Park.

Oak Way Landscape and Lighting Assessment District

The Oak Way Landscape and Lighting Assessment District was approved by property owners in 1997 to continue to fund the maintenance and operations of Oak Way Park.

Baroni Neighborhood Park and Open Space (No. LLD 001-05) Landscape and Lighting Assessment District

In 2006, property owners approved the Baroni Neighborhood Park and Open Space (No. LLD 001-05) Landscape and Lighting Assessment District to provide funding for the maintenance

and operations for the Baroni Neighborhood Park, adjacent open space areas and related trails system within the District.

PROPOSED RATE

The proposed assessment rates and the approximate amount of revenues for the 2023-24 by Assessment Districts are listed below:

Assessment District	Rate	Revenue
Oak Way	\$4.00*	\$23,936
Amber Grove/Greenfield	\$70.00*	\$42,490
Baroni Park	\$108.29	\$103,985
*Annual rate does not include a CPI		

ANALYSIS

The Board will conduct a public hearing on the continuation of the assessments. In order to place the assessments on the annual property tax bill, the Board will need adopt the resolution to approve the Engineer’s Report, confirm the diagram and assessments and continue to levy the assessments for fiscal year 2023-24. The Engineer’s Report is required by Proposition 218 and includes the special and general benefit findings to support the assessments, the updated proposed assessments for each parcel in the Districts, the proposed budget for the assessments, and the proposed assessments per single-family equivalent for fiscal year 2023-24. This is the final step in the annual administration process for the landscape and lighting districts.

CONCLUSION

It is recommended that the Board conduct the public hearing and approve the Resolution Approving the Engineer’s Reports, Confirming Diagrams and Assessments and Ordering the Continuation of the Levy of Assessments for fiscal year 2022-23 for the Oak Way, Amber Grove/Greenfield, and Baroni Neighborhood Park and Open Space (No. LLD 001-05) Landscaping and Lighting Assessment Districts.

Chico Area Recreation and Park District



Amber Grove Landscaping and Lighting District

Fiscal Year 2023-24
Engineer's Report

Pursuant to the Landscaping and Lighting Act of 1972 and
Article XIID of the California Constitution

Engineer of Work:



4745 Mangels Boulevard
Fairfield, California 94534
707.430.4300
www.sci-cg.com

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CHICO AREA RECREATION & PARK DISTRICT

Board of Directors

Michael McGinnis, Chair
Dave Donnan, Vice Chair
Tom Lando, Director
Michael Worley, Director
Chris Norden, Director

General Manager

Annabel Grimm

Finance Manager

Angela Carpenter

Engineer of Work

SCI Consulting Group

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Introduction

Overview

The Chico Area Recreation and Park District (“CARD”) formed the Amber Grove/Greenfield Park Landscaping and Lighting Assessment District (the “Assessment District”) in order to comply with the District’s Master Park and Recreation Plan that was developed in September 1988. The Master Plan outlined three major findings:

1. There exist inadequate neighborhood parks to service the park and recreational needs of the community,
2. Additional large neighborhood parks should be developed within the service area of the District, preferably in conjunction with the development of adjacent school sites and in connection with development of new housing subdivisions, and
3. Emphasize the need to develop a long-range financing program to ensure adequate financial resources to support the development and maintenance of the park and recreational improvements recommended by the Master Plan, including financial alternatives such as park fees, state recreation bonds, and assessments levied pursuant to the Landscaping and Lighting Act of 1972.

In 1992, Webb Homes contacted CARD to develop a neighborhood park on approximately five acres of land. Webb Homes offered to construct the park in exchange for CARD assuming responsibility for continued maintenance of the Amber Grove/Greenfield Park once the park was completed. CARD agreed provided that the costs incurred by the District for continuing maintenance and servicing of the park would be paid by levying assessments on property owners with the Amber Grove/Greenfield subdivision areas. On November 11, 1993, the Board approved the Engineer’s Report and passed its Resolution of Intent to Form the Amber Grove/Greenfield Landscaping and Lighting Assessment District and to Levy and Collect Assessments for Fiscal Year 1994-1995. On January 13, 1994, a public protest hearing was held to hear all written and oral protests of the formation of the proposed assessment district. After no written or oral protests, the CARD Board of Directors passed its Resolution Ordering the Formation of the Amber Grove/Greenfield Landscaping and Lighting Assessment District and Confirming a Diagram and Assessment for Fiscal Year 1994-1995.

Introduction to Engineer's Report

This Engineer's Report ("Report") was prepared to establish the budget for the capital improvement and services expenditures that would be funded by the proposed 2023-24 assessment, determine the benefits received from the lighting and landscaping maintenance and improvements by property within CARD and the method of assessment apportionment to lots and parcels within CARD. This Report and the proposed assessments have been made pursuant to the Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code (the "Act") and Article XIID of the California Constitution (the "Article").

This Report describes the Assessment District, any new annexations, changes to the Assessment District, and the proposed assessments for fiscal year 2023-24. The proposed assessments are based on the estimated cost to operate, maintain and service the improvements that provide a direct and special benefit to properties within the Assessment District.

In each year for which the assessments will be levied, the CARD Board must direct the preparation of an Engineer's Report, annual budget and proposed assessments for the upcoming fiscal year. After the Report is completed, the Board may preliminarily approve the Report and proposed assessments and establish the date for a public hearing on the continuation of the assessments. This Report was prepared pursuant to the direction of the Board adopted on February 23, 2023.

Once the Board preliminarily approves the Engineer's Report and the continuation of the assessments by resolution, a notice of the proposed assessment levies must be published in a local paper at least 10 days prior to the date of the public hearing. The resolution preliminarily approving the Engineer's Report and establishing the date for a public hearing will be used for this notice.

Following the minimum 10-day time period after publishing the notice, a public hearing is held for the purpose of allowing public testimony about the proposed continuation of the assessments. This hearing is currently scheduled for May 25, 2023.

Following consideration of public comments at a public hearing, and review of the Final Annual Engineer's Report, the Board of Directors ("the Board") of CARD, may order amendments to the Report or confirm the Report as submitted.

At this hearing, the Board would consider approval of a resolution confirming the assessments for fiscal year 2023-24. If so confirmed and approved, the assessments

would be submitted to the County Auditor/Controller for inclusion on the property tax rolls for Fiscal Year 2023-24.

Legislative Analysis

Proposition 218

Many of these Assessment Districts were formed prior to the passage of Proposition 218, The Right to Vote on Taxes Act, which was approved by the voters of California on November 6, 1996, and is now Article XIII C and XIII D of the California Constitution. (Proposition 218 provides for benefit assessments to be levied to fund the cost of providing services, improvements, as well as maintenance and operation expenses to a public improvement which benefits the assessed property.) Although these assessments are consistent with Proposition 218, the California judiciary has generally referred to pre-Proposition 218 assessments as “grandfathered assessments” and held them to a lower standard than post Proposition 218 assessments.

Other Assessment Districts that were formed after Proposition 218 are consistent with the approval procedures and requirements imposed by Proposition 218.

Silicon Valley Taxpayers Association, Inc. v Santa Clara County Open Space Authority

In July of 2008, the California Supreme Court issued its ruling on the Silicon Valley Taxpayers Association, Inc. v. Santa Clara County Open Space Authority (“SVTA vs. SCCOSA”). This ruling is the most significant legal document in further legally clarifying Proposition 218. Several of the most important elements of the ruling included further emphasis that:

- Benefit assessments are for special, not general, benefit
- The services and/or improvements funded by assessments must be clearly defined
- Special benefits are directly received by and provide a direct advantage to property in the Assessment District

Dahms v. Downtown Pomona Property

On June 8, 2009, the 4th Court of Appeal amended its original opinion upholding a benefit assessment for property in the downtown area of the City of Pomona. On July 22, 2009, the California Supreme Court denied review. On this date, Dahms became good law and binding precedent for assessments. In Dahms the court upheld an assessment that was 100% special benefit (i.e. 0% general benefit) on the rationale that the services and improvements funded by the assessments were directly provided to property in the Assessment District. The Court also upheld discounts and exemptions from the assessment for certain properties.

Bonander v. Town of Tiburon

In the December 31, 2009, the 1st District Court of Appeal overturned a benefit assessment approved by property owners to pay for placing overhead utility lines underground in an area of the Town of Tiburon. The Court invalidated the assessments on the grounds that the assessments had been apportioned to assessed property based on in part on relative costs within sub-areas of the Assessment District instead of proportional special benefits.

Beutz v. County of Riverside

On May 26, 2010 the 4th District Court of Appeals issued a decision on the Steven Beutz v. County of Riverside (“Beutz”) appeal. This decision overturned an assessment for park maintenance in Wildomar, California, primarily because the general benefits associated with improvements and services was not explicitly calculated, quantified and separated from the special benefits.

Golden Hill Neighborhood Association v. City of San Diego

On September 22, 2011, the San Diego Court of Appeal issued a decision on the Golden Hill Neighborhood Association v. City of San Diego appeal. This decision overturned an assessment for street and landscaping maintenance in the Greater Golden Hill neighborhood of San Diego, California. The court described two primary reasons for its decision. First, like in Beutz, the court found the general benefits associated with services were not explicitly calculated, quantified and separated from the special benefits. Second, the court found that the City had failed to record the basis for the assessment on its own parcels.

Compliance with Current Law

This Engineer's Report is consistent with the requirements of Article XIII C and XIII D of the California Constitution and with the SVTA decision because the Improvements to be funded are clearly defined; the Improvements are directly available to and will directly benefit property in the Assessment District; and the Improvements provide a direct advantage to property in the Assessment District that would not be received in absence of the Assessments.

This Engineer's Report is consistent with Buetz, Greater Golden Hill, and Dahms because similar Improvements will directly benefit property in the Assessment District and the general benefits have been explicitly calculated and quantified and excluded from the Assessments. The Engineer's Report is consistent with Bonander because the Assessments have been apportioned based on the overall cost of the Improvements and proportional special benefit to each property.

Plans and Specifications

The improvements to be undertaken by the Amber Grove/Greenfield Landscaping and Lighting Assessment District (the "Assessment District") and the cost thereof paid from the levy of the annual assessments, provide special benefit to parcels within the Assessment District as defined in the Method of Assessment herein. In addition to the definitions provided by the Landscaping and Lighting Act of 1972, (the "Act") the work and improvements are generally described as follows:

Installation, maintenance and servicing of public recreational facilities and improvements, property owned or property rights, easements and/or rights of entry, leases or dedications including, but not limited to, parks, recreation facilities, open space lands, greenbelts, playground equipment, trails, utility right-of-ways, signage, fencing, picnic areas, restrooms, lighting and other improvements and land preparation (such as grading, leveling, cutting, and filling) sod landscaping, irrigation systems, sidewalks and drainage on (1) real property owned by, or encumbered by property rights held by, or maintained by, the Assessment District; or (2) on real property owned by, or encumbered by property rights held by, or maintained by any local agency or non-profit entity within the jurisdictional area of the Assessment District in any of the installations, maintenance and servicing described herein.

"Installation" means the construction of public improvements, including, but not limited to, land preparation, (such as grading, leveling, cutting and filling), sod, landscaping, irrigation systems, sidewalks and drainage, and lights.

"Maintenance" means the furnishing of services and materials for the ordinary and usual maintenance, operation and servicing of any Improvement, including (a) repair, removal, or replacement of all or part of any Improvement; (b) providing for the life, growth, health and beauty of landscaping, including cultivation, irrigation, trimming, spraying, fertilizing, or treating for disease or injury; (c) the removal of trimmings, rubbish, debris, and other solid waste; and (d) the cleaning, sandblasting and painting of walls and other Improvements to remove or cover graffiti. (Streets & Highways Code §22531)

"Servicing" means the furnishing of (a) electric current or energy, gas or other illuminating agent for any public lighting facilities or for the lighting or operation of any other Improvements; and (b) water for irrigation of any landscaping, the operation of any fountains, or the maintenance of any other Improvements. (Streets & Highways Code §22538)

Incidental expenses include all of the following: (a) The costs of preparation of the report, including plans, specifications, estimates, diagram, and assessment; (b) the costs of printing, advertising, and the giving of published, posted, and mailed notices; (c) compensation payable to the County for collection of assessments; (d) compensation of any engineer or attorney employed to render services in proceedings pursuant to this part; (e) any other expenses incidental to the construction, installation, or maintenance and servicing of the Improvements; (f) any expenses incidental to the issuance of bonds or notes pursuant to Streets & Highways Code Section 22662.5; and (g) costs associated with any elections held for the approval of a new or increased assessment. (Streets & Highways Code §22526)

The assessment proceeds will be exclusively used for Improvements within the Assessment District plus incidental expenses. Reference is made to the plans and specifications, including specific expenditure and improvement plans by park/recreation site, which are on file with CARD.

Estimate of Costs And Budget- Fiscal Year 2023-24

The annual assessment for the Amber Grove/Greenfield Landscaping and Lighting Assessment District is shown in the figure below:

Figure 1- Amber Grove/Greenfield Park Estimate of Costs Fiscal Year 2023-24

Estimate of Costs			
			Preliminary Budget
Maintenance and Servicing Expenditures:			
Salary and Benefits			\$90,500
Total Maintenance and Servicing			\$90,500
Service and Supply			
Agriculture			\$3,000
Maintenance Structure & Grounds			\$5,000
District Vandalism			\$0
Utilities			\$18,000
Contract Services ¹			\$4,182
Total Service and Supply			\$30,182
Installation, Maintenance, Servicing and Incidental Costs Total			\$120,682
Contributions from General Fund			(\$78,192)
Net Costs for Maintenance and Servicing Budget Allocation to Property ²			\$42,490
	<u>Assessment Units</u>	<u>RATE</u>	<u>BUDGET ³</u>
	607	\$70.00	\$42,490

Notes:

1. Incidental cost includes county collection charges and project management.
2. The Act stipulates that proceeds from the assessments must be deposited into a special fund that has been set up for the revenues and expenditures of the Assessment District. Moreover, funds raised by the assessment shall be used only for the purposes stated within this Report. Any balance remaining at the end of the fiscal year, June 30, must be carried over to the next fiscal year.
3. The assessment amounts are rounded down to the even penny for purposes of complying with the collection requirements from the County Auditor-Controller. Therefore, the total assessment amount for all parcels subject to the assessments may vary slightly from the net amount to assessment.

Method of Apportionment

Method of Apportionment

This section of the Engineer's Report explains of the benefits to be derived from the Improvements and the methodology used to apportion the total assessment to properties within the Assessment District.

The method used for apportioning the assessment is based upon the relative special benefits to be derived by the properties in the Assessment District over and above general benefits conferred on real property or to the public at large. The assessment is apportioned to lots and parcels in proportion to the relative special benefit from the improvements. The apportionment of special benefit is a two-step process: the first step has been to identify the types of special benefit arising from the improvements and the second step is to allocate the assessments to property based on the estimated relative special benefit for each type of property.

This section of the Report includes a discussion of the benefits to be provided by the proposed improvements and the method of apportionment of assessments within the Assessment District.

Discussion of Benefit

In summary, the assessments can only be levied based on the special benefit to property. This benefit is received by property over and above any general benefits. With reference to the requirements for assessments, Section 22573 of the Landscaping and Lighting Act of 1972 states:

“The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements.”

Proposition 218, as codified in Article XIIIID of the California Constitution, has confirmed that assessments must be based on the special benefit to property and that the value of the special benefits must exceed the cost of the assessment:

“No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel.”

The following benefit categories summarize the types of special benefit to residential, commercial, industrial and other lots and parcels resulting from the Improvements to be provided with the assessment proceeds. These types of special benefit are summarized as follows:

- Proximity to Improved Landscaped Areas and Other Public Improvements within the Assessment District.
- Access to Improved landscaped areas and Other Public Improvements within the Assessment District.
- Improved Views within the Assessment District.
- Extension of a property's outdoor areas and green spaces for properties within close proximity to the Improvements.

In this case, the recent the SVTA v. SCCOSA decision provides enhanced clarity to the definitions of special benefits to properties from similar park improvements in three distinct areas:

- Proximity
- Expanded or improved access
- Views

The SVTA v. SCCOSA decision also clarifies that a special benefit is a service or improvement that provides a direct advantage to a parcel and that indirect or derivative advantages resulting from the overall public benefits from a service or improvement are general benefits. The SVTA v. SCCOSA decision also provides specific guidance that park improvements are a direct advantage and special benefit to property that is proximate to a park that is improved by an assessment:

The characterization of a benefit may depend on whether the parcel receives a direct advantage from the improvement (e.g. proximity to a park) or receives an indirect, derivative advantage resulting from the overall public benefits of the improvement (e.g. general enhancement of the district's property values).

Proximity, improved access and views, in addition to the other special benefits listed herein further strengthen the basis of these assessments.

Moreover, the Dahms decision further clarified that certain services and improvements funded by assessments, that are over and above what otherwise would be provided and that other property in general and the public do not share or receive are 100% special benefit. The assessment funded services upheld by Dahms included streetscape maintenance and security services.

Benefit Factors

The special benefits from the Improvements are further detailed below:

Proximity to improved landscaped and park areas within the Assessment District

Only the specific properties within close proximity to the Improvements are included in the Assessment District. Each of the Assessment District has been narrowly drawn to only include the properties that receive special benefits from the Improvements. Therefore, property in the Assessment District enjoys unique and valuable proximity and access to the Improvements that the public at large and property outside the Assessment District do not share.

In absence of the assessments, the Improvements would not be provided and the public improvements funded in the Assessment District would be degraded due to insufficient funding for maintenance, upkeep and repair. Therefore, the assessments provide Improvements that are over and above what otherwise would be provided. Improvements that are over and above what otherwise would be provided do not by themselves translate into special benefits but when combined with the unique proximity and access enjoyed by parcels in the Assessment District, they provide a direct advantage and special benefit to property in the Assessment District.

Access to improved landscaped and park areas within the Assessment District

Since the parcels in the Assessment District are nearly the only parcels that enjoy close access to the Improvements, they directly benefit from the unique close access to improved landscaped and park areas and other public improvements that are provided by the Assessments. This is a direct advantage and special benefit to property in the Assessment District.

Improved views within the Assessment District

CARD, by maintaining permanent public improvements funded by the assessments in each Assessment District, provides improved views to properties in the Assessment District. The properties in the Assessment District enjoy close and unique proximity, access and views of the specific Improvements funded in their Assessment District; therefore, the improved and protected views provided by the Assessments are another direct and tangible advantage that is uniquely conferred upon property in the Assessment District.

Extension of a property's outdoor areas and green spaces for properties within close proximity to the Improvements

In large part because it is cost prohibitive to provide large open land areas on property in the Assessment District, the residential, commercial and other benefiting properties in the Assessment District do not have large outdoor areas and green spaces. The landscaped areas within the Assessment District provide additional outdoor areas that serve as an effective extension of the land area for proximate properties because the Improvements are uniquely proximate and accessible to property in close proximity to the Improvements. The Improvements, therefore, provide an important, valuable and desirable extension of usable land area for the direct advantage and special benefit of properties in the Assessment District because such properties have uniquely good and close proximity to the Improvements.

General versus Special Benefit

In absence of the assessments, the Improvements in each Assessment District would not be provided, so the Improvements are “over and above” what otherwise would be provided. Many of the parcels would not even exist if the assessments were not established because an assessment for the specific Improvements within the Assessment District was a condition of development approval.

All of the Assessment proceeds derived from each Assessment District will be utilized to fund the cost of providing a level of tangible “special benefits” in the form of proximate landscaping, lighting, and other permanent public improvements. The Assessments are also structured to provide specific Improvements within each Assessment District, further ensuring that the Improvements funded by the Assessments are of specific and special benefit to property within each Assessment District.

Although these Improvements may be available to the general public at large, the public landscaping and other public improvements in each Assessment District were specifically designed, located and created to provide additional and improved public resources for the direct advantage of property inside the Assessment District, and not the public at large. Other properties that are either outside an Assessment District or within an Assessment District and not assessed, do not enjoy the unique proximity, access, views and other special benefit factors described previously. Moreover, many of the homes and other improvements on parcels in the Assessment District would not have been built if the Assessments were not established because an assessment for public landscaping and lighting was a condition of development approval.

It is also important to note that the improvements and services funded by the assessments in Pomona (“Dahms”) are similar to the improvements and services funded by the Assessments described in this Engineer’s Report and the Court found these improvements and services to be 100% special benefit. Also similar to the assessments in Pomona, the Assessments described in this Engineer’s Report fund improvements and services directly provided within the Assessment District and every benefiting property in the Assessment District enjoys proximity and access to the Improvements. Therefore, Dahms establishes a basis for minimal or zero general benefits from the Improvements, particularly setback landscaping improvements.

Benefit Finding

In summary, real property located within the boundaries of the Assessment District distinctly and directly benefits from closer proximity, access and views of Improvements funded by the Assessments, the creation of developable parcels and from the extension of usable land area provided by the assessments. The Improvements are specifically designed to serve local properties in each Assessment District, not other properties or the public at large. The Assessment District have been narrowly drawn to include those parcels that receive a direct advantage from the Improvements. The public at large and other properties outside the Assessment District receive only limited benefits from the Improvements because they do not have proximity, good access or views of the Improvements. These are special benefits to property in the Improvement District in much the same way that sewer and water facilities, sidewalks and paved streets enhance the utility and desirability of property and make them more functional to use, safer and easier to access.

Method of Assessment

The step in apportioning assessments is to determine the relative special benefit for each property. This process involves determining the relative benefit received by each property in relation to a single-family home.

Amber Gove/Greenfield Land Use Classification

The Land Use Classes for the Amber Grove/Greenfield Landscaping and Lighting Assessment District is defined in the original Engineer’s Report:

Land Use Classes:

Three classes of land usage were established. These are as follows:

1. *Class A: Includes all single family residential lots, single family agricultural parcels, condominium residential parcels and all multi-residential and apartment residential parcels.*
2. *Class B: Includes all retail, commercial and non-residential land use parcels.*
3. *Class C: Includes all parcels classified as exempt from assessment by the County Assessor. Vacant properties, small irregular shaped parcels and property owned by any government entity or utility fall into this class.*

Assessment Factors

The Assessment District calculate the Assessment per parcel based on Land Use Classes and the Assessment Factor Index. The Assessment Factor Index and Assessment per Parcel are defined in the previous Amber Grove/Greenfield Landscaping and Lighting Assessment District Engineer's Reports:

Assessment Factor Index:

The Assessment Matrix also shows the Assessment Factor Index for each land use category. Since a single-family residential parcel is the "benchmark property", the relative scores of all other land use classes were related to the benchmark by indexing. A single-family residential parcel was assigned a relative Assessment Factor Index of 1.00. The Assessment Factor Index for other land use classes were determined by dividing the point total for each particular land use class by the point total for the single family/ condominium residential class.

Assessment Per Parcel:

The total number of dwelling units for each land use class was multiplied by its respective Assessment Factor Index to determine the number of Assessment Units for each land class. The sum of the Assessment Units for all land use classes was then divided into the annual assessment amount to determine a Base Unit per unit.

The final assessment per parcel is determined by multiplying the Base Assessment by the Assessment Factor Index and the number of units for that particular parcel.

Appeals of Assessments Levied to Property

Any property owner who feels that the assessment levied on the subject property is in error as a result of incorrect information being used to apply the foregoing method of assessment may file a written appeal with the District Engineer or his or her designee. Any such appeal is limited to correction of an assessment during the then current fiscal year. Upon the filing of any such appeal, the District Engineer or his or her designee will promptly review the appeal and any information provided by the property owner. If the General Manager or his or her designee finds that the assessment should be modified, the appropriate changes shall be made to the Assessment Roll. If any such changes are approved after the Assessment Roll has been filed with the County for collection, the District Engineer or his or her designee is authorized to refund to the property owner the amount of any approved reduction. Any dispute over the decision of the District Engineer or his or her designee shall be referred to the Board of Directors of the Chico Area Recreation and Park District, and the decision of the Board shall be final.

Assessments

WHEREAS, said the Board directed the undersigned Engineer of Work to prepare and file a report presenting an estimate of costs, a diagram for the Assessment District and an assessment of the estimated costs of the Improvements upon all assessable parcels within the Assessment District, to which Resolution and the description of the Improvements therein contained, reference is hereby made for further particulars;

NOW, THEREFORE, the undersigned, by virtue of the power vested in me under said Act and the order of the Board of the Chico Area Recreation and Park District hereby make the following assessment to cover the portion of the estimated cost of the Improvements, and the costs and expenses incidental thereto to be paid by the Assessment District.

The amount to be paid for the improvements and the expense incidental thereto, to be paid by the District for the fiscal year 2023-24 is generally as follows:

Figure 2- Summary Estimate of Costs Fiscal Year 2023-24

Installation, Maintenance, Servicing and Incidental Costs Total	\$120,682
Contributions from General Fund	<u>(\$78,192)</u>
Total Amber Grove/Greenfield LLAD Budget	\$42,490

As required by the Act, an Assessment Diagram is hereto attached and made a part hereof showing the exterior boundaries of said Landscaping and Lighting Assessment District. The distinctive number of each parcel or lot of land in the said Assessment District is its Assessor Parcel Number appearing on the Assessment Roll.

I do hereby assess and apportion said net amount of the cost and expenses of said Improvements, including the costs and expenses incident thereto, upon the parcels and lots of land within said Assessment District, in accordance with the special benefits to be received by each parcel or lot, from the Improvements, and more particularly set forth in the Cost Estimate and Method of Assessment hereto attached and by reference made a part hereof.

The maximum authorized assessment rate of \$70.00 per single-family residential unit for fiscal year 2023-24 is based on the estimate of cost and budget in this Engineer's Report.

The assessment is made upon the parcels or lots of land within the Assessment District in proportion to the special benefits to be received by the parcels or lots of land, from said Improvements.

Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as shown on the Assessor's Maps of the County of Butte for the fiscal year 2023-24. For a more particular description of the property, reference is hereby made to the deeds and maps on file and of record in the office of the County Recorder of said County. I hereby place opposite the Assessor Parcel Number for each parcel or lot within the Assessment Roll, the amount of the assessment for the fiscal year 2023-24 for each parcel or lot of land within the Assessment District.

Dated: April 18, 2023



Engineer of Work

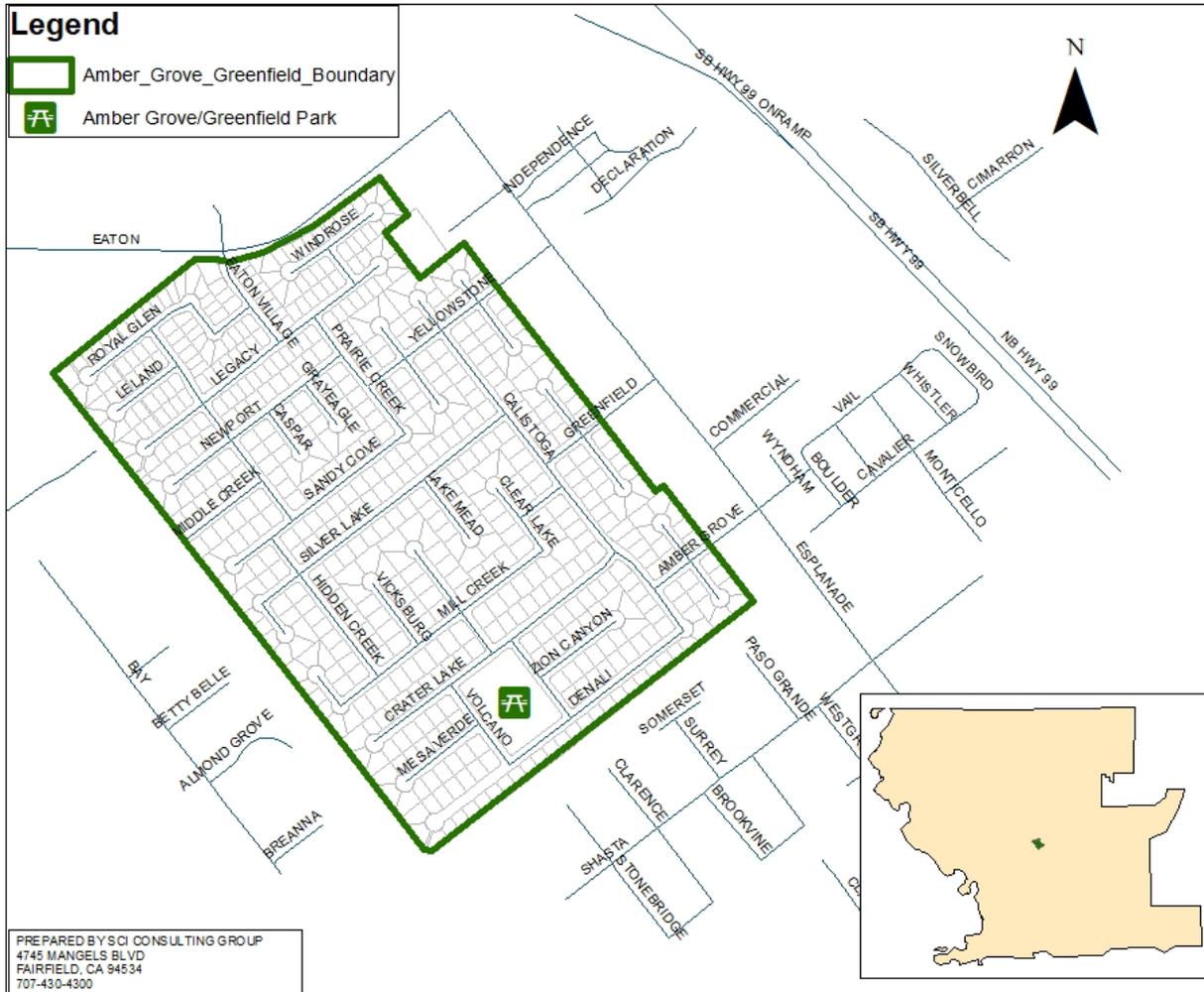
By  _____
John Bliss License No. C52091

Assessment Diagrams

The boundaries of the Assessment District are displayed on the following Assessment Diagrams. The lines and dimensions of each lot or parcel within the Assessment District are those lines and dimensions as shown on the maps of the Assessor of the County of Butte, for fiscal year 2023-24, and are incorporated herein by reference, and made a part of this Diagram and this Report.

Legend

-  Amber_Grove_Greenfield_Boundary
-  Amber Grove/Greenfield Park



FILED IN THE OFFICE OF THE DISTRICT MANAGER OF THE CHICO AREA RECREATION AND PARK DISTRICT, COUNTY OF BUTTE, CALIFORNIA, THIS ____ DAY OF _____, 20__.

DISTRICT MANAGER

RECORDED IN THE OFFICE OF THE DISTRICT MANAGER OF THE CHICO AREA RECREATION AND PARK DISTRICT, COUNTY OF BUTTE, CALIFORNIA, THIS ____ DAY OF _____, 20__.

DISTRICT MANAGER

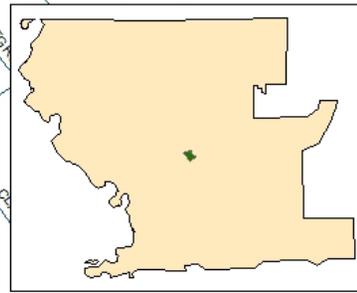
AN ASSESSMENT WAS CONFIRMED AND LEVIED BY THE BOARD OF DIRECTORS OF THE CHICO AREA RECREATION AND PARK DISTRICT, COUNTY OF BUTTE, ON THE LOTS, PIECES AND PARCELS OF LAND ON THIS ASSESSMENT DIAGRAM ON THE ____ DAY OF _____, 20__.

FOR THE FISCAL YEAR 20__ AND SAID ASSESSMENT DIAGRAM AND THE ASSESSMENT ROLL FOR SAID FISCAL YEAR WERE FILED IN THE OFFICE OF THE COUNTY AUDITOR OF THE COUNTY OF BUTTE ON THE ____ DAY OF _____, 20__.

REFERENCE IS HEREBY MADE TO SAID RECORDED ASSESSMENT ROLL FOR THE EXACT AMOUNT OF EACH ASSESSMENT LEVIED AGAINST EACH PARCEL OF LAND.

DISTRICT MANAGER

Note:
REFERENCE IS HEREBY MADE TO THE MAPS AND DEEDS OF RECORD IN THE OFFICE OF THE ASSESSOR OF THE COUNTY OF BUTTE FOR A DETAILED DESCRIPTION OF THE LINES AND DIMENSIONS OF ANY PARCEL SHOWN HEREIN. THOSE MAPS SHALL GOVERN FOR ALL DETAILS CONCERNING THE LINES AND DIMENSIONS OF SUCH PARCELS. EACH PARCEL IS IDENTIFIED IN SAID MAPS BY ITS DISTINCTIVE ASSESSOR'S PARCEL NUMBER.



PREPARED BY SCI CONSULTING GROUP
4745 MANGELS BLVD
FAIRFIELD, CA 94534
707-430-4300

CHICO AREA RECREATION AND PARK DISTRICT
AMBER GROVE/GREENFIELD
LANDSCAPING AND LIGHTING
ASSESSMENT DISTRICT
ASSESSMENT DIAGRAM

Assessment Roll

An Assessment Roll (a listing of all parcels assessed within the Assessment District and the amount of the assessment) will be filed with the Secretary to the Board of Directors and is, by reference, made part of this report and is available for public inspection during normal office hours.

Each lot or parcel listed on the Assessment Roll is shown and illustrated on the latest County Assessor's records and these records are, by reference made part of this Report. These records shall govern for all details concerning the description of the lots or parcels.

Non-assessable lots or parcels include government owned land and public utility owned property.

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Chico Area Recreation and Park District



Baroni Neighborhood Park and Open Space (No. LLD 001-05)
Landscape and Lighting Assessment District

Fiscal Year 2023-24
Engineer's Report

Pursuant to the Landscaping and Lighting Act of 1972 and
Article XIIIID of the California Constitution

Engineer of Work:



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Chico Area Recreation & Park District

Board of Directors

Michael McGinnis, Chair

Thomas Nickell, Vice Chair

Tom Lando, Director

Michael Worley, Director

Dave Donnan, Director

General Manager

Annabel Grimm

Finance Manager

Heather Childs

Engineer of Work

SCI Consulting Group

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Introduction

Overview

The Chico Area Recreation and Park District ("CARD") was formed in 1948 and covers approximately 255 square miles within Butte County. The District provides parks, park maintenance, and recreational programs and facilities to the residents of the City of Chico, the unincorporated community of Nord and other rural areas of unincorporated Butte County.

Baroni Park is a multi-use neighborhood park and open space that occupies 7.285 acres. It was completed in 2007 and is located in Southeast Chico along Baroni Drive. On April 18, 2006, the City Council of the City of Chico ("City") passed its Resolution of Intent to Form the Baroni Neighborhood Park and Open Space Landscaping and Lighting Assessment District No LLD 001-05 ("Assessment District") pursuant to the provisions of the City's Maintenance District Ordinance of 1997, being Chapter 3.81 of Title 3 of the Chico Municipal Code.

Effective July 1, 2010, the City transferred ownership and maintenance and operational responsibility of Baroni Park to CARD. CARD was also tasked to maintain the assessments from the Assessment District which is to provide funding for the operation and maintenance of the park.

Assessment Formation

On June 20, 2006, the City Council of the City of Chico ordered by Resolution No. 70-06, the formation of, and levied the first assessment within, the Baroni Neighborhood Park and Open Space Landscaping and Lighting Assessment District No LLD 001-05 pursuant to the provisions of the Landscaping and Lighting Act of 1972 (the "Act"), Part 2 of Division 15 of the California Streets and Highways Code (commencing with Section 22500 thereof).

Assessment Continuation

In each subsequent year for which the assessments will be continued, the Board must direct the preparation of an Engineer's Report ("Report"), budgets and continued assessments for the upcoming fiscal year. After the Engineer's Report is completed, the Board may preliminarily approve the Engineer's Report and proposed assessments, and establish the date for a public hearing on the continuation of the assessments. This Engineer's Report was prepared pursuant to the direction of the Board on February 23, 2023.

This Report was prepared to establish the budget for the continued services that would be funded by the proposed 2023-24 continued assessments and to define the benefits received from the improvements by property within the District and the method of assessment apportionment to lots and parcels. This Report and the continued assessments have been made pursuant to the Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code and Article XIID of the California Constitution (the "Article").

Once the Board preliminarily approves this Engineer's Report and the continuation of the assessments by resolution, a notice of the proposed assessment levies must be published in a local paper at least 10 days prior to the date of the public hearing. The resolution preliminarily approving the Engineer's Report and establishing the date for a public hearing will be used for this notice.

Following the minimum 10-day time period after publishing the notice, a public hearing is held for the purpose of allowing public testimony about the proposed continuation of the assessments. This hearing is currently scheduled for May 25, 2023. At this hearing, the Board will consider approval of a resolution confirming the continuation of the assessments for fiscal year 2023-24. If so confirmed and approved, the assessments will be submitted to the County Auditor/Controller for inclusion on the property tax rolls for Fiscal Year 2023-24.

Legislative Analysis

Proposition 218

This assessment is formed consistent with Proposition 218, The Right to Vote on Taxes Act, which was approved by the voters of California on November 6, 1996, and is now codified as Articles XIIC and XIID of the California Constitution. Proposition 218 provides for benefit assessments to be levied to fund the cost of providing services, improvements, as well as maintenance and operation expenses to a public improvement which benefits the assessed property.

Proposition 218 describes a number of important requirements, including property-owner balloting, for the imposition, increase and extension of assessments, and these requirements are satisfied by the process used to establish this assessment.

Silicon Valley Taxpayers Association, Inc. v Santa Clara County Open Space Authority

In July of 2008, the California Supreme Court issued its ruling on the Silicon Valley Taxpayers Association, Inc. v. Santa Clara County Open Space Authority (“SVTA”). This ruling is the most significant legal document in further legally clarifying Proposition 218. Several of the most important elements of the ruling included further emphasis that:

- Benefit assessments are for special, not general, benefit
- The services and/or improvements funded by assessments must be clearly defined
- Special benefits are directly received by and provide a direct advantage to property in the Improvement District
- The assessment paid by property should be proportional to the special benefits it receives from the Improvements

Dahms v. Downtown Pomona Property

On June 8, 2009, the 4th Court of Appeals amended its original opinion upholding a benefit assessment for property in the downtown area of the City of Pomona in Dahms v. Downtown Pomona Property (“Dahms”). On July 22, 2009, the California Supreme Court denied review. In *Dahms* the Court upheld an assessment that was 100% special benefit (i.e. 0% general benefit) on the rationale that the services and improvements funded by the assessments were directly provided to property in the assessment district. The Court also upheld discounts and exemptions from the assessment for certain properties.

Bonander v. Town of Tiburon

On December 31, 2009, in Bonander v. Town of Tiburon (“Bonander”), the 1st District Court of Appeal overturned a benefit assessment approved by property owners to pay for placing overhead utility lines underground in an area of the Town of Tiburon. The Court invalidated the assessments primarily on the grounds that the assessments had been apportioned to assessed property based on the costs within sub-areas of the assessment district instead of the overall cost of the improvements and the overall proportional special benefits.

Beutz v. County of Riverside

On May 26, 2010 the 4th District Court of Appeals issued a decision in Steven Beutz v. County of Riverside (“Beutz”). This decision overturned an assessment for park maintenance in Wildomar, California, primarily because the general benefits associated with improvements and services were not explicitly calculated, quantified and separated from the special benefits.

Golden Hill Neighborhood Association v. City of San Diego

On September 22, 2011, the San Diego Court of Appeal issued a decision on the Golden Hill Neighborhood Association v. City of San Diego appeal (commonly known as “*Greater Golden Hill*”). This decision overturned an assessment for street and landscaping maintenance in the Greater Golden Hill neighborhood of San Diego, California. The court described two primary reasons for its decision. First, like in *Beutz*, the court found the general benefits associated with services were not explicitly calculated, quantified and separated from the special benefits. Second, the court found that the City had failed to record the basis for the assessment on its own parcels.

Compliance with Current Law

This Engineer’s Report is consistent with the *SVTA* decision and with the requirements of Article XIIC and XIID of the California Constitution because the Improvements to be funded are clearly defined; the benefiting property in the Improvement District enjoys close and unique proximity, access and views to the Improvements; the Improvements serve as an extension of usable land area for benefiting properties in the Improvement District and such special benefits provide a direct advantage to property in the Improvement District that is not enjoyed by the public at large or other property.

This Engineer’s Report is consistent with *Beutz*, *Dahms* and *Greater Golden Hill* because, the improvements will directly benefit property in the Improvement District and the general benefits have been excluded from the Assessments, and the special and general benefits have been separated and quantified. The Engineer’s Report is consistent with *Bonander* because the Assessments have been apportioned based on the overall cost of the Improvements and proportional special benefit to each property.

Plans and Specifications

The proposed improvements associated with the Basic Park Design provides for the development of the western portion of the 7.285 acre park (west of the drainage swale) to be developed as a more traditional active park site; and the remaining portion (east of the drainage swale) to be more representative of a passive park (natural or native) site. This Basic Park Design incorporates, but is not limited to the following improvements:

- Approximately 201,977 square feet of irrigated park area (active park area located west of the drainage swale) that includes approximately 90,400 square feet of turf area, 14,377 square feet of trees, shrubs, and groundcover (plant areas), and 97,200 square feet of swale area;
- Approximately 120,000 square feet of non-irrigated area (passive park area east of the drainage swale) that includes trees and natural vegetation; and a decomposed granite trail that connects the park's concrete paths to the open space trails; and
- Public lighting facilities including all safety lighting and ornamental lighting installed as part of the approved Master Plan for the Baroni Neighborhood Park;
- Miscellaneous park facilities including but not limited to: park signage, fencing; playground equipment; concrete pathway surrounding the turf area; a picnic area including tables and barbeque facilities; and bench/seating at various locations.
- All appurtenant facilities, equipment, materials and utilities related to the aforementioned improvements.

In addition to the definitions provided by the Landscaping and Lighting Act of 1972, (the "Act") the work and improvements (the "Improvements") are generally described as follows:

Installation, maintenance and servicing of public facilities and improvements, including, but not limited to, turf and play areas, landscaping, ground cover, shrubs and trees, irrigation systems, drainage systems, lighting, street lighting, public lighting facilities, fencing, picnic areas, entry signs and associated appurtenances and labor, materials, supplies, utilities and equipment, as applicable, at each of the locations owned, operated or maintained by CARD. Any plans and specifications for these improvements will be filed with the District Manager of CARD and are incorporated herein by reference.

As applied herein, "Installation" means the construction of recreational improvements, including, but not limited to, land preparation (such as grading, leveling, cutting and filling), sod, landscaping, irrigation systems, sidewalks and drainage, lights, playground equipment, benches, and public restrooms.

“Maintenance” means the furnishing of services and materials for the ordinary and usual maintenance, operation and servicing of any improvement, including repair, removal, or replacement of all or part of any improvement; providing for the life, growth, health and beauty of landscaping; including cultivation, irrigation, trimming, spraying, fertilizing, or treating for disease or injury; the removal of trimmings, rubbish, debris, and other solid waste, and the cleaning, sandblasting and painting of walls and other improvements to remove or cover graffiti.

“Servicing” means the furnishing of electric current, or energy, gas or other illuminating agent for any public lighting facilities or for the lighting or operation of any other improvements; or water for the irrigation of any landscaping, the operation of any fountains, or the maintenance of any other improvements.

Incidental expenses include all of the following: (a) The costs of preparation of the report, including plans, specifications, estimates, diagram, and assessment; (b) the costs of printing, advertising, and the giving of published, posted, and mailed notices; (c) compensation payable to the County for collection of assessments; (d) compensation of any engineer or attorney employed to render services in proceedings pursuant to this part; (e) any other expenses incidental to the construction, installation, or maintenance and servicing of the Improvements; (f) any expenses incidental to the issuance of bonds or notes if any pursuant to Streets & Highways Code Section 22662.5; and (g) costs associated with any elections held for the approval of a new or increased assessment (Streets & Highways Code §22526).

The assessment proceeds will be exclusively used for Improvements within the Assessment District plus Incidental expenses. Reference is made to the plans and specifications, including specific expenditure and improvement plans by park/recreation site, which are on file with the Chico Area Recreation and Park District.

Estimate of Cost

Figure 1 – Baroni Park LLAD Estimate of Cost 2023-24

Estimate of Costs			
			Preliminary Budget
Maintenance and Servicing Expenditures:			
Salaries and Benefits			\$123,250
Total Salaries and Benefits			\$123,385
Services and Supplies			
Maintenance Structure & Grounds			\$6,500
District Vandalism			\$200
Contract Services ¹			\$4,241
Utilities			\$23,200
Total Services and Supplies			\$21,373
Capital Equipment Replacement Reserves ²			\$5,000
Total for Installation, Maintenance, Servicing and Incidental Costs			\$162,391
Contributions from General Fund			(\$58,406)
Net Costs for Maintenance and Servicing			\$103,985
Budget Allocation to Property³			
	Assessment Units	RATE	BUDGET⁴
Maximum Assessment Allowed	962.25	\$103.25	\$99,352

Notes:

1. Incidental cost includes county collection charges and project management.
2. Funds from the Capital Equipment Replacement Reserves will be used for ADA upgrades to the park.
3. The Act stipulates that proceeds from the assessments must be deposited into a special fund that has been set up for the revenues and expenditures of the Assessment District. Moreover, funds raised by the assessment shall be used only for the purposes stated within this Report. Any balance remaining at the end of the fiscal year, June 30, must be carried over to the next fiscal year.
4. The assessment amounts are rounded down to the even penny for purposes of complying with the collection requirements from the County Auditor-Controller. Therefore, the total assessment amount for all parcels subject to the assessments may vary slightly from the net amount to assessment.

Method of Apportionment

Method of Apportionment

This section of the Engineer's Report includes an explanation of the benefits to be derived from the maintenance, operation, and servicing of improvements throughout the Assessment District, and the methodology used to apportion the total assessment to land uses within the Assessment District.

The Assessment District consists of all Assessor Parcels within the boundaries of the Baroni Neighborhood Park and Open Space Landscaping and Lighting Assessment District No LLD 001-05 as defined by the Assessment Diagram shown in this report and the Assessor Parcel Numbers listed within the included levy roll. The parcels include all privately or publicly owned parcels within the boundaries. The method used for apportioning the total assessment is based upon the proportional special benefits to be derived by the properties in the Assessment District over and above general benefits conferred on real property or to the public at large. The apportionment of special benefit is a two-step process: the first step is to identify the types of special benefit arising from the improvements, and the second step is to allocate the assessments to property based on the estimated relative special benefit for each type of property.

Discussion of Benefit

In summary, the assessments can only be levied based on the special benefit to property. This benefit is received by property over and above any general benefits. Moreover, such benefit is not based on any one property owner's use of the District's facilities or a property owner's specific demographic status. With reference to the requirements for assessments, Section 22573 of the Landscaping and Lighting Act of 1972 states:

"The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements."

Proposition 218, as codified in Article XIID of the California Constitution, has confirmed that assessments must be based on the special benefit to property and that the value of the special benefits must reasonably exceed the cost of the assessment:

"No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel."

The following benefit categories summarize the types of special benefit to residential, commercial, industrial and other lots and parcels resulting from the installation, maintenance and servicing of landscaping improvements to be provided with the assessment proceeds.

These categories of special benefit are summarized as follows:

- Proximity and access to improved parks and recreational facilities.
- Improved views.
- Extension of a property's outdoor areas and green spaces for properties within close proximity to the Improvements.

In this case, the recent the *SVTA* decision provides enhanced clarity to the definitions of special benefits to properties in three distinct areas:

- Proximity
- Expanded or improved access
- Views

The *SVTA* decision also clarifies that a special benefit is a service or improvement that provides a direct advantage to a parcel and that indirect or derivative advantages resulting from the overall public benefits from a service or improvement are general benefits. The *SVTA* decision also provides specific guidance that park improvements are a direct advantage and special benefit to property that is proximate to a park that is improved by an assessment:

The characterization of a benefit may depend on whether the parcel receives a direct advantage from the improvement (e.g. proximity to a park) or receives an indirect, derivative advantage resulting from the overall public benefits of the improvement (e.g. general enhancement of the district's property values).

Proximity, improved access and views, in addition to the other special benefits listed above further strengthen the basis of these assessments.

Benefit Factors

The special benefits from the Improvements are further detailed below:

Proximity to improved public landscaping, lighting, parks and other permanent public facilities

Only the specific properties within close proximity to the Improvements are included in the Assessment District. Therefore, property in the Assessment District enjoys unique and valuable proximity and access to the Improvements that the public at large and property outside the Assessment District do not share.

In absence of the assessments, the Improvements would not be provided and the Baroni Park and recreation areas in the Assessment District would be degraded due to insufficient funding for maintenance, upkeep and repair. Therefore, the assessments provide Improvements that are over and above what otherwise would be provided. Improvements that are over and above what otherwise would be provided do not by themselves translate into special benefits but when combined with the unique proximity and access enjoyed by parcels in the Assessment District, they provide a direct advantage and special benefit to property in the Assessment District.

Since the parcels in the Assessment District enjoy close access to the Improvements, they directly benefit from this unique close access to improved park and recreation areas that are provided by the Assessments. This is a direct advantage and special benefit to property in the Assessment District.

Improved Views

CARD, by maintaining the landscaping areas provides improved views to properties in the Assessment District. The properties in the Assessment District enjoy close and unique proximity, access and views of the Improvements; therefore, the improved and protected views provided by the Assessments are another direct and tangible advantage that is uniquely conferred upon property in the Assessment District.

Extension of a property's outdoor areas and green spaces for properties within close proximity to the Improvements

The public parks and landscaped areas within certain Districts provide additional outdoor areas that serve as an effective extension of the land area for proximate properties. The park improvements, therefore, provide an important, valuable and desirable extension of usable land area for the direct advantage and special benefit of properties with good and close proximity to the Improvements.

According to the industry-standard guidelines established by the National Park and Recreation Association (the “NPRA”), neighborhood parks in urban areas have a service area radius of generally one-half mile and community parks have a service area radius of approximately two miles. The service radii for neighborhood parks and neighborhood green spaces were specifically established to give all properties within this service radius close proximity and easy walking access to such public land areas. Since proximate and accessible parks serve as an extension of the usable land area for property in the service radii and since the service radii was specifically designed to provide close proximity and access, the parcels within this service area clearly receive a direct advantage and special benefit from the Improvements - and this advantage is not received by other properties or the public at large.

Moreover, Baroni Park does not provide a restroom or parking lot. Such public amenities were specifically excluded from neighborhood parks because neighborhood parks are designed to be an extension of usable land area specifically for properties in close proximity, and not the public at large or other non-proximate property. The occupants of proximate property do not need to drive to their local park and do not need restroom facilities because they can easily reach their local neighborhood park and can use their own restroom facilities as needed. This is further tangible evidence of the effective extension of land area provided by the Improvements to proximate parcels in the Assessment District and the unique direct advantage the proximate parcels receive from the Improvements.

General versus Special Benefit

The Chico Area Recreation and Park District is a special district created pursuant to the laws of the State of California. There are many types of special districts that provide a variety of urban services. Special districts, like the Chico Area Recreation and Park District, are created to provide a higher level of service within their boundaries than what would be provided in their service area in absence of the special district. The Baroni Neighborhood Park and Open Space (No. LLD 001-05) Landscape and Lighting Assessments allow the District to provide its park and recreation Improvements to the Baroni Park at a much higher level than what otherwise would be provided in absence of the Assessments. Moreover, in absence of the Assessments, no other agency would provide the Improvements nor would the District, because it does not have alternative available funds to provide the Improvements.

All of the Assessment proceeds derived from the Assessment District will be utilized to fund the cost of providing a level of tangible “special benefits” in the form of proximate parks, recreation facilities, landscaped corridors, project entrances, signs, walkways, parks, and other improvements and costs incidental to providing the Improvements and collecting the Assessments.

Although these Improvements may be available to the general public at large, the Baroni Park and trail system/open space in the Assessment District was specifically designed, located and created to provide additional and improved public resources for the direct advantage of property inside the Assessment District, and not the public at large. Other properties that are outside the Assessment District do not enjoy the unique proximity, access, views and other special benefit factors described previously.

These Improvements are of special benefit to properties located within the Assessment District because they provide a direct advantage to properties in the Assessment District that would not be provided in absence of the Assessments. Without the Assessments, the Baroni Park and recreation facilities within the Assessment District would be closed and would turn into brown, unmaintained and unusable lands. If this happened, it would create a significant and material negative impact on the desirability, utility and value of property in the Assessment District. In fact, it is reasonable to assume that if Assessments were not collected and the Baroni Park and recreation facilities were closed as a result, properties in the Assessment District would decline in desirability, utility and value by significantly more than the amount of the Assessment. We therefore conclude that all the park and recreation Improvements funded by this Assessment are of special benefit to certain benefiting properties located within the Assessment District and that the value of the special benefits from the Improvements to property in the Assessment District

reasonably exceeds amount of the Assessments for every assessed parcel in the Assessment District. (In other words, as required by Proposition 218: the reasonable cost of the proportional special benefit conferred on each parcel reasonably exceeds the cost of the assessments.)

Special Note Regarding General Benefit and the SVTA Decision:

There is no widely-accepted or statutory formula for calculating general benefit. General benefits are benefits from improvements or services that are not special in nature, are not “particular and distinct” and are not “over and above” benefits received by other properties. SVTA decision provides some clarification by indicating that general benefits provide “an indirect, derivative advantage” and are not necessarily proximate to the improvements.

Quantification of General Benefit

Although the analysis used to support these assessments concludes that the benefits are solely special, as described above, consideration is made for the suggestion that a portion of the benefits are general. General benefits cannot be funded by these assessments - the funding must come from other sources.

The maintenance and servicing of these improvements is also partially funded, directly and indirectly from other sources including Chico Area Recreation and Park District, the County of Butte, and the State of California. This funding comes in the form of grants, development fees, special programs, and general funds. This funding from other sources more than compensates for general benefits, if any, received by the properties within the assessments district.

In the 2009 *Dahms* case, the court upheld an assessment that was 100% special benefit on the rationale that the services funded by the assessments were directly provided within the assessment district. It is also important to note that the improvements and services funded by the assessments in Pomona (*Dahms*) are similar to the improvements and services funded by the Assessments described in this Engineer's Report, and the Court found those improvements and services to be 100% special benefit. Also similar to the assessments in Pomona, the Assessments described in this Engineer's Report fund improvements and services directly provided within the Assessment District and every benefiting property in the Assessment District enjoys proximity and access to the Improvements. Therefore, *Dahms* establishes a basis for minimal or zero general benefits from the Assessments.

The General Benefits from this assessment may be quantified as illustrated in the following table:

Figure 2 – General Benefit Calculation

Benefit Factor	Relative Weight	General Benefit Contribution	Relative General Benefit
Extension of recreation area	40	10%	4
Proximity to improved public landscaping, lighting, parks and other permanent public facilities	30	10%	3
Improved views	30	10%	3
	100		10
	Total Calculated General Benefit =		10.0%

The costs of this 10% General Benefit cannot be funded by the assessments. Non-assessment funding does contribute to the overall maintenance of Baroni Park in the following components:

The City of Chico owns, maintains, rehabilitates and replaces curb and gutter along the border of the Assessment District improvements. This curb and gutter serves to support, contain, retain, manage irrigation flow and growth, and provide a boundary for the improvements. The contribution from the City towards general benefit from the maintenance, rehabilitation and replacement of the curb and gutter is conservatively estimated to be 1%.

The City maintains a storm drainage system along the border of the Assessment District improvements. This system serves to prevent flooding and associated damage to the improvements, and manage urban runoff including local pollutants loading from the improvements. The contribution from the City towards general benefit from the maintenance, and operation of the local storm drainage system is conservatively estimated to be 1%.

The City maintains local public streets along the border of the Assessment District improvements. These public streets provide access to the improvements for its enjoyment as well as efficient maintenance. The contribution from the City towards general benefit from the maintenance local public streets is conservatively estimated to be 1%.

The value of the initial construction of the improvements can be quantified and monetized as an annuity. Since this construction was performed and paid for by non-assessment funds, this “annuity” can be used to offset general benefit costs, and is conservatively estimated to contribute 25%.

The total non-assessment funding contribution sums to 28%. Therefore the total General Benefit is conservatively quantified at 10% which is more than offset by the total non-assessment contribution towards general benefit of 28%.

Method of Assessment

The step in apportioning assessments is to determine the relative special benefit for each property. This process involves determining the relative benefit received by each property in relation to a single family home. The Land Use Classes for the Assessment District is defined in the original Engineer’s Report:

Single-Family Residential

This land use is defined as a fully subdivided residential home site with or without a structure. This land use is assessed 1.00 EBU per lot or parcel. This is the base value that all other properties are compared and weighted against (i.e. Equivalent Benefit Unit EBU).

Planned Development

This land use is defined as any property for which a tentative or final map has been filed and approved (a specific number of residential lots and units or non-residential use has been identified) and the property is expected to be developed or subdivided in the near future or is part of the overall improvement and development plan for the District (Planned Subdivision). This land use classification often times involves more than a single parcel (e.g. the approved map encompasses more than a single APN). Each parcel that is part of the approved map shall be assessed proportionately for the proposed or estimated residential units or non-residential use to be developed on that parcel as part of the approved map. Accordingly, each parcel is assigned an appropriate number of benefit units that reflects the development of that property at build-out. (The EBU assigned to each parcel shall represent the combination of single-family, condominium, multi-family units or non-residential use associated with the development).

Non-Residential Property

This land use is defined as property developed for non-residential use. One acre of non-residential property is equivalent to four (4) single-family residential lots per acre within the District. Therefore, 4.0 EBU per gross acre will be assigned to parcels classified as non-residential property. Parcels less than 1.0 acres are assigned a minimum of 4.0 EBU.

Vacant Property

This land use is defined as property currently zoned for residential or non-residential development, but a tentative or final map for the property has not yet been approved. Vacant Property will be assigned 1.00 EBU per acre rounded to the nearest acre. Properties less than one acre are assigned 1.00 EBU.

Exempt Parcels

This land use identifies properties that are not assessed and are assigned 0.00 EBU. This land use classification may include but is not limited to:

Lots or parcels identified as public streets and other roadways (typically not assigned an APN by the County);

Dedicated public easements including open space areas, utility rights-of-way, greenbelts, parkways, detention or retention basins, parks or other publicly owned properties that are part of the District improvements or may provide other benefits to private properties within the District;

Private properties that cannot be developed independently from an adjacent property, such as common areas, sliver parcels or bifurcated lots or properties with very restrictive development use;

These types of parcels are considered to receive little or no benefit from the improvements and are therefore exempted from assessment, but shall be reviewed

annually by the assessment engineer to confirm the parcels current development status.

Government owned properties or public properties are not necessarily exempt properties and shall be subject to special benefit assessment unless it qualifies for an exempt status.

Special Cases

In many districts where multiple land use classifications are involved, there may be one or more properties that the standard land use classifications does not accurately identify the special benefits received from the improvements. For example, a parcel may be identified as a Vacant Property, however only a small percentage of the parcel's total acreage can actually be developed. In this case, an appropriate calculation would be based on the net acreage that can be utilized rather than the gross acreage of the parcel.

The following table provides a summary of land use classifications and the Equivalent Benefit Unit calculations previously outlined.

Figure 3: Land Uses and Equivalent Benefit Units

Property Type	Benefit Units Multiplier
Single Family Residential	1.000 per Unit/Lot/Parcel
Single Family Residential	1.000 per Planned SF-Residential Lot
Planned Development	0.750 per Planned Condominium
	0.750 per Unit for the First 50 Units
	0.500 per Unit for Units 51-100
	0.250 per Unit for all remaining Units
Vacant Land	1.000 per acre (1.0 Minimum)
Non-Residential 4.000 per acre (1.0 Minimum)	4.000 per acre (1.0 Minimum)
Exempt Parcels	0.000 per Parcel

The following formula is used to calculate each parcel's EBU (proportional benefit).

$$\text{Parcel Type EBU} \times \text{Acres or Units} = \text{Parcel EBU}$$

The total number of Equivalent Benefit Units (EBU's) is the sum of all individual EBU's applied to parcels that receive special benefit from the improvements. An assessment amount per EBU (Assessment Rate) for the improvements is established by taking the total cost of the improvements and dividing that amount by the total number of EBU's of all parcels benefiting from the improvements. This Rate is then applied back to each parcel's individual EBU to determine the parcel's proportionate benefit and assessment obligation for each zone.

$$\text{Total Balance to Levy (Budget) / Total EBUs} = \text{Assessment Rate per EBU}$$

$$\text{Assessment Rate per EBU} \times \text{Parcel's EBU} = \text{Levy per Parcel}$$

Duration of Assessment

It is proposed that the Assessment be levied for fiscal year 2006-07 and continued every year thereafter, so long as the Baroni Park and recreational areas need to be maintained and serviced, and the Chico Area Recreation and Park District requires funding from the Assessments for its continued Improvements in the Assessment District. As noted previously, the Assessment can continue to be levied annually after the Chico Area Recreation and Park District Board of Directors approves an annually updated Engineer's Report, budget for the Assessment, Improvements to be provided, and other specifics of the Assessment. In addition, the District Board of Directors must hold an annual public hearing to continue the Assessment.

Appeals and Interpretation

Any property owner who feels that the assessment levied on the subject property is in error as a result of incorrect information being used to apply the foregoing method of assessment, may file a written appeal with the District Administrator or her or his designee. Any such appeal is limited to correction of an assessment during the then current or, if before July 1, the upcoming fiscal year. Upon the filing of any such appeal, the District Administrator or his or her designee will promptly review the appeal and any information provided by the property owner. If the District Administrator or her or his designee finds that the assessment should be modified, the appropriate changes shall be made to the assessment roll. If any such changes are approved after the assessment roll has been filed with the County for collection, the District Administrator or his or her designee is authorized to refund to the property owner the amount of any approved reduction. Any dispute over the decision of the District Administrator, or her or his designee, shall be referred to the Board of Directors of the Chico Area Recreation and Park District and the decision of the Board of Directors of the Chico Area Recreation and Park District shall be final.

Assessment Statement

WHEREAS, said the Board directed the undersigned Engineer of Work to prepare and file a report presenting an estimate of costs, a diagram for the Assessment District and an assessment of the estimated costs of the Improvements upon all assessable parcels within the Assessment District, to which Resolution and the description of the Improvements therein contained, reference is hereby made for further particulars;

NOW, THEREFORE, the undersigned, by virtue of the power vested in me under said Act and the order of the Board of the Chico Area Recreation and Park District hereby make the following assessment to cover the portion of the estimated cost of the Improvements, and the costs and expenses incidental thereto to be paid by the Assessment District.

The amount to be paid for the improvements and the expense incidental thereto, to be paid by the District for the fiscal year 2023-24 is generally as follows:

Figure 4- Summary Estimate of Costs Fiscal Year 2023-24

Total Salaries and Benefits	\$123,250
Total Services and Supplies	\$34,141
Capital Equipment Replacement Reserves	\$5,000
Total for Installation, Maintenance, Servicing and Incidental Costs	\$162,391
Contributions from General Fund	(\$58,406)
Net Costs for Maintenance and Servicing	\$103,985

As required by the Act, an Assessment Diagram is hereto attached and made a part hereof showing the exterior boundaries of said Landscaping and Lighting Assessment District. The distinctive number of each parcel or lot of land in the said Assessment District is its Assessor Parcel Number appearing on the Assessment Roll.

I do hereby assess and apportion said net amount of the cost and expenses of said Improvements, including the costs and expenses incident thereto, upon the parcels and lots of land within said Assessment District, in accordance with the special benefits to be received by each parcel or lot, from the Improvements, and more particularly set forth in the Cost Estimate and Method of Assessment hereto attached and by reference made a part hereof.

The Maximum Assessment Rate is equal to the Maximum Assessment Rate established for the previous fiscal year adjusted annually by the greater of, three percent (3%) or the annual percentage change in the Consumer Price Index (CPI) for the San Francisco Bay Area as of December of each succeeding year.

The change in the CPI from December 2021 to December 2022 is 4.8818%. Therefore, the maximum authorized assessment rate for fiscal year 2023-24 is increased by 4.8818%, which equates to \$108.29 per single-family equivalent benefit unit.

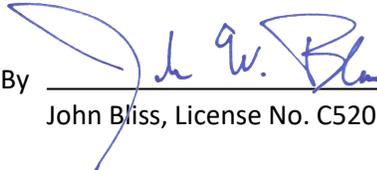
The assessment is made upon the parcels or lots of land within the Assessment District in proportion to the special benefits to be received by the parcels or lots of land, from said Improvements.

Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as shown on the Assessor's Maps of the County of Butte for the fiscal year 2023-24. For a more particular description of the property, reference is hereby made to the deeds and maps on file and of record in the office of the County Recorder of said County. I hereby place opposite the Assessor Parcel Number for each parcel or lot within the Assessment Roll, the amount of the assessment for the fiscal year 2023-24 for each parcel or lot of land within the Assessment District.

Dated: April 18, 2023

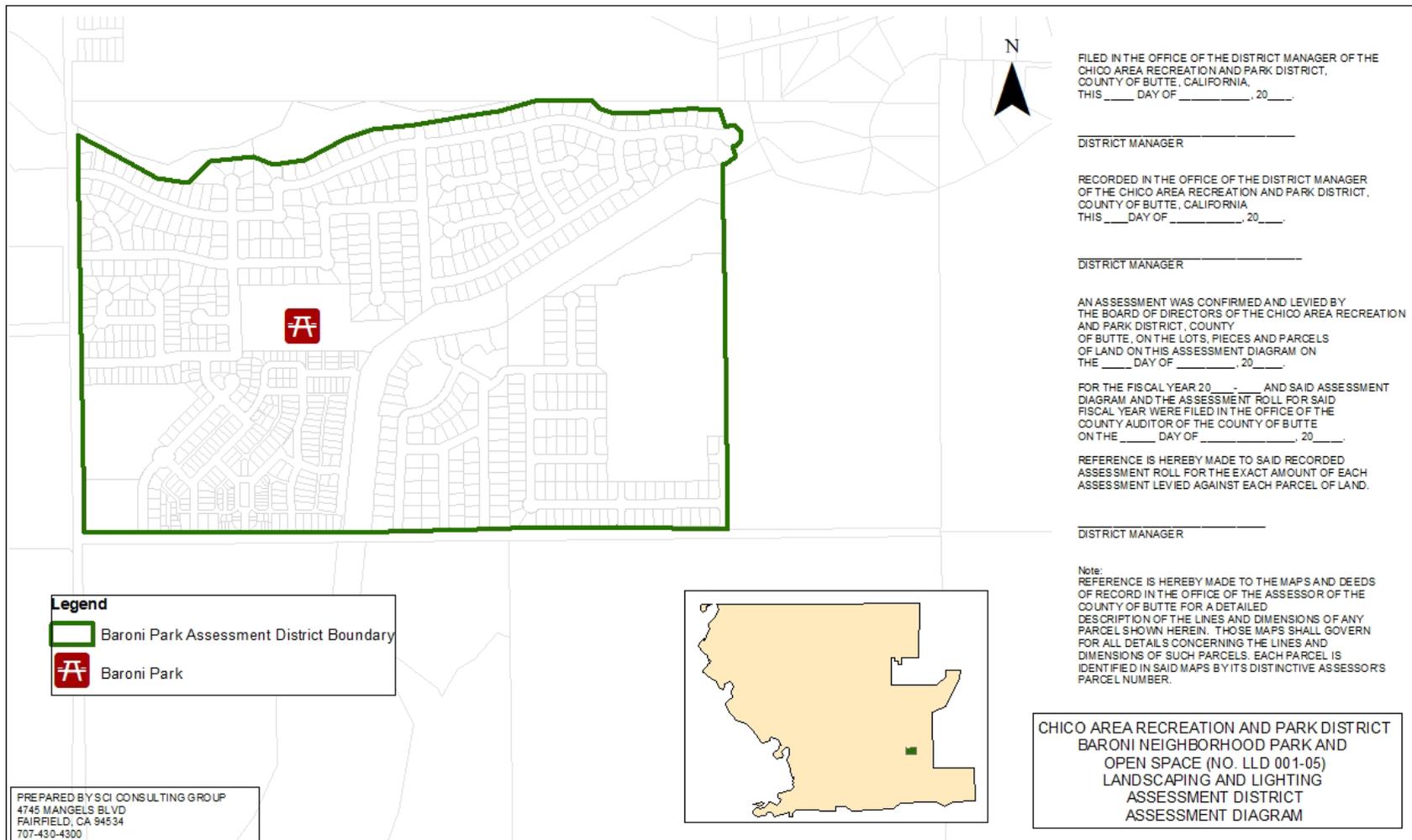
Engineer of Work



By  _____
John Bliss, License No. C52091

Assessment Diagram

The following page displays the Assessment Diagram of the Baroni Neighborhood Park and Open Space Landscaping and Lighting Assessment District No LLD 001-05. The diagram shows all of the parcels of real property within this Assessment District. Reference is hereby made to the maps and deeds of record in the office of the Assessor of the County of Butte for a detailed description of the lines and dimensions of any parcels shown herein. Those maps shall govern for all details concerning the lines and dimensions of such parcels. Each parcel is identified in the maps by its distinctive Assessor's Parcel Number.



Assessment Roll

The Assessment Roll follows in this Report and is on file in the office of the Chico Area Recreation and Parks District at 545 Vallombrosa Avenue, Chico, CA 95926. The final Assessment Roll is based upon the land use information in the fiscal year 2023-24 Butte County Assessor's Roll.

Chico Area Recreation and Park District



Oak Way Park Landscaping and Lighting District

Fiscal Year 2023-24
Engineer's Report

Pursuant to the Landscaping and Lighting Act of 1972 and
Article XIID of the California Constitution

Engineer of Work:



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CHICO AREA RECREATION & PARK DISTRICT

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General Manager

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Introduction

Overview

The Chico Area Recreation and Park District (“CARD”) formed the Oak Way Park Landscaping and Lighting Assessment District (the “Assessment District”) in order to comply with the District’s Master Park and Recreation Plan that was developed in September 1988. The Master Plan outlined three major findings:

1. There exist inadequate neighborhood parks to service the park and recreational needs of the community,
2. Additional large neighborhood parks should be developed within the service area of the District, preferably in conjunction with the development of adjacent school sites and in connection with development of new housing subdivisions, and
3. Emphasize the need to develop a long-range financing program to ensure adequate financial resources to support the development and maintenance of the park and recreational improvements recommended by the Master Plan, including financial alternatives such as park fees, state recreation bonds, and assessments levied pursuant to the Landscaping and Lighting Act of 1972.

In 1992, CARD began the planning process for the Oak Way neighborhood park. On February 25, 1993, the Board approved the Engineer’s Report and passed its Resolution of Intent to Form the Oak Way Landscaping and Lighting Assessment District and to Levy and Collect Assessments for Fiscal Year 1993-1994. On April 22, 1993, a public protest hearing was held to hear all written and oral protests of the formation of the proposed assessment district. After a few written protests and no oral protests, the Chico Area Recreation and Park District Board of Directors passed its Resolution Ordering the Formation of the Oak Way Landscaping and Lighting Assessment District and Confirming a Diagram and Assessment for Fiscal Year 1993-94. In 1997, the Park District conducted an assessment balloting proceeding for the Assessment District to comply with Proposition 218 requirements which reduced the rate from \$12.00 to \$4.00.

Introduction to Engineer's Report

This Engineer's Report ("Report") was prepared to establish the budget for the capital improvement and services expenditures that would be funded by the proposed 2023-24 assessment, determine the benefits received from the lighting and landscaping maintenance and improvements by property within CARD and the method of assessment apportionment to lots and parcels within CARD. This Report and the proposed assessments have been made pursuant to the Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code (the "Act") and Article XIII D of the California Constitution (the "Article").

This Report describes the Assessment District, any new annexations, changes to the Assessment District, and the proposed assessments for fiscal year 2023-24. The proposed assessments are based on the estimated cost to operate, maintain and service the improvements that provide a direct and special benefit to properties within the Assessment District.

In each year for which the assessments will be levied, the CARD Board must direct the preparation of an Engineer's Report, budgets and proposed assessments for the upcoming fiscal year. After the Report is completed, the Board may preliminarily approve the Report and proposed assessments and establish the date for a public hearing on the continuation of the assessments. This Report was prepared pursuant to the direction of the Board adopted on February 23, 2023.

Once the Board preliminarily approves this Engineer's Report and the continuation of the assessments by resolution, a notice of the proposed assessment levies must be published in a local paper at least 10 days prior to the date of the public hearing. The resolution preliminarily approving the Engineer's Report and establishing the date for a public hearing will be used for this notice.

Following the minimum 10-day time period after publishing the notice, a public hearing is held for the purpose of allowing public testimony about the proposed continuation of the assessments. This hearing is currently scheduled for May 25, 2023.

Following consideration of public comments at a public hearing, and review of the Final Annual Engineer's Report, the Board of Directors ("the Board") of CARD, may order amendments to the Report or confirm the Report as submitted.

At this hearing, the Board would consider approval of a resolution confirming the assessments for fiscal year 2023-24. If so confirmed and approved, the assessments would be submitted to the County Auditor/Controller for inclusion on the property tax rolls for Fiscal Year 2023-24.

Legislative Analysis

Proposition 218

Many of these Assessment Districts were formed prior to the passage of Proposition 218, The Right to Vote on Taxes Act, which was approved by the voters of California on November 6, 1996, and is now Article XIIC and XIID of the California Constitution. (Proposition 218 provides for benefit assessments to be levied to fund the cost of providing services, improvements, as well as maintenance and operation expenses to a public improvement which benefits the assessed property.) Although these assessments are consistent with Proposition 218, the California judiciary has generally referred to pre-Proposition 218 assessments as “grandfathered assessments” and held them to a lower standard than post Proposition 218 assessments.

Other Assessment Districts that were formed after Proposition 218 are consistent with the approval procedures and requirements imposed by Proposition 218.

Silicon Valley Taxpayers Association, Inc. v Santa Clara County Open Space Authority

In July of 2008, the California Supreme Court issued its ruling on the Silicon Valley Taxpayers Association, Inc. v. Santa Clara County Open Space Authority (“SVTA vs. SCCOSA”). This ruling is the most significant legal document in further legally clarifying Proposition 218. Several of the most important elements of the ruling included further emphasis that:

- Benefit assessments are for special, not general, benefit
- The services and/or improvements funded by assessments must be clearly defined
- Special benefits are directly received by and provide a direct advantage to property in the Assessment District

Dahms v. Downtown Pomona Property

On June 8, 2009, the 4th Court of Appeal amended its original opinion upholding a benefit assessment for property in the downtown area of the City of Pomona. On July 22, 2009, the California Supreme Court denied review. On this date, Dahms became good law and binding precedent for assessments. In Dahms the court upheld an assessment that was 100% special benefit (i.e. 0% general benefit) on the rationale that the services and improvements funded by the assessments were directly provided to property in the Assessment District. The Court also upheld discounts and exemptions from the assessment for certain properties.

Bonander v. Town of Tiburon

In the December 31, 2009, the 1st District Court of Appeal overturned a benefit assessment approved by property owners to pay for placing overhead utility lines underground in an area of the Town of Tiburon. The Court invalidated the assessments on the grounds that the assessments had been apportioned to assessed property based on in part on relative costs within sub-areas of the Assessment District instead of proportional special benefits.

Beutz v. County of Riverside

On May 26, 2010, the 4th District Court of Appeals issued a decision on the Steven Beutz v. County of Riverside (“Beutz”) appeal. This decision overturned an assessment for park maintenance in Wildomar, California, primarily because the general benefits associated with improvements and services was not explicitly calculated, quantified and separated from the special benefits.

Golden Hill Neighborhood Association v. City of San Diego

On September 22, 2011, the San Diego Court of Appeal issued a decision on the Golden Hill Neighborhood Association v. City of San Diego appeal. This decision overturned an assessment for street and landscaping maintenance in the Greater Golden Hill neighborhood of San Diego, California. The court described two primary reasons for its decision. First, like in Beutz, the court found the general benefits associated with services were not explicitly calculated, quantified and separated from the special benefits. Second, the court found that the City had failed to record the basis for the assessment on its own parcels.

Compliance with Current Law

This Engineer's Report is consistent with the requirements of Article XIII C and XIII D of the California Constitution and with the SVTA decision because the Improvements to be funded are clearly defined; the Improvements are directly available to and will directly benefit property in the Assessment District; and the Improvements provide a direct advantage to property in the Assessment District that would not be received in absence of the Assessments.

This Engineer's Report is consistent with Buetz, Greater Golden Hill, and Dahms because similar Improvements will directly benefit property in the Assessment District and the general benefits have been explicitly calculated and quantified and excluded from the Assessments. The Engineer's Report is consistent with Bonander because the Assessments have been apportioned based on the overall cost of the Improvements and proportional special benefit to each property.

Plans and Specifications

The improvements to be undertaken by the Oak Way Park Landscaping and Lighting Assessment District (the "Assessment District") and the cost thereof paid from the levy of the annual assessments, provide special benefit to parcels within the Assessment District as defined in the Method of Assessment herein. In addition to the definitions provided by the Landscaping and Lighting Act of 1972, (the "Act") the work and improvements are generally described as follows:

Installation, maintenance and servicing of public recreational facilities and improvements, property owned or property rights, easements and/or rights of entry, leases or dedications including, but not limited to, parks, recreation facilities, open space lands, greenbelts, playground equipment, trails, utility right-of-ways, signage, fencing, picnic areas, restrooms, lighting and other improvements and land preparation (such as grading, leveling, cutting, and filling) sod landscaping, irrigation systems, sidewalks and drainage on (1) real property owned by, or encumbered by property rights held by, or maintained by, the Assessment District; or (2) on real property owned by, or encumbered by property rights held by, or maintained by any local agency or non-profit entity within the jurisdictional area of the Assessment District in any of the installations, maintenance and servicing described herein.

"Installation" means the construction of public improvements, including, but not limited to, land preparation, (such as grading, leveling, cutting and filling), sod, landscaping, irrigation systems, sidewalks and drainage, and lights.

"Maintenance" means the furnishing of services and materials for the ordinary and usual maintenance, operation and servicing of any Improvement, including (a) repair, removal, or replacement of all or part of any Improvement; (b) providing for the life, growth, health and beauty of landscaping, including cultivation, irrigation, trimming, spraying, fertilizing, or treating for disease or injury; (c) the removal of trimmings, rubbish, debris, and other solid waste; and (d) the cleaning, sandblasting and painting of walls and other Improvements to remove or cover graffiti. (Streets & Highways Code §22531)

"Servicing" means the furnishing of (a) electric current or energy, gas or other illuminating agent for any public lighting facilities or for the lighting or operation of any other Improvements; and (b) water for irrigation of any landscaping, the operation of any fountains, or the maintenance of any other Improvements. (Streets & Highways Code §22538)

Incidental expenses include all of the following: (a) The costs of preparation of the report, including plans, specifications, estimates, diagram, and assessment; (b) the costs of printing, advertising, and the giving of published, posted, and mailed notices; (c) compensation payable to the County for collection of assessments; (d) compensation of any engineer or attorney employed to render services in proceedings pursuant to this part; (e) any other expenses incidental to the construction, installation, or maintenance and servicing of the Improvements; (f) any expenses incidental to the issuance of bonds or notes pursuant to Streets & Highways Code Section 22662.5; and (g) costs associated with any elections held for the approval of a new or increased assessment. (Streets & Highways Code §22526)

The assessment proceeds will be exclusively used for Improvements within the Assessment District plus incidental expenses. Reference is made to the plans and specifications, including specific expenditure and improvement plans by park/recreation site, which are on file with Chico Area Recreation and Park District.

Estimate of Costs And Budget

The annual assessment for the Oak Way Park Landscaping and Lighting Assessment District is shown in the figure below:

Figure 1- Oak Way Park LLAD Estimate of Costs Fiscal Year 2023-24

Chico Area Recreation and Park District - Oak Way Park Estimate of Costs			
	Preliminary Budget		
Maintenance and Servicing Expenditures:	\$140,000		
Incidental Expenses ¹	\$4,850		
Installation, Maintenance, Servicing, and Incidental Costs Total	\$144,850		
Contributions from General Fund	(\$128,446)		
Net Costs for Maintenance and Servicing	\$23,896		
Budget Allocation to Property ²	<u>Assessment Units</u>	<u>RATE</u>	<u>BUDGET ³</u>
	5,979	\$4.00	\$23,916

Notes:

1. Incidental cost includes county collection charges and project management.
2. The Act stipulates that proceeds from the assessments must be deposited into a special fund that has been set up for the revenues and expenditures of the Assessment District. Moreover, funds raised by the assessment shall be used only for the purposes stated within this Report. Any balance remaining at the end of the fiscal year, June 30, must be carried over to the next fiscal year.
3. The assessment amounts are rounded down to the even penny for purposes of complying with the collection requirements from the County Auditor-Controller. Therefore, the total assessment amount for all parcels subject to the assessments may vary slightly from the net amount to assessment.

Method of Apportionment

Method of Apportionment

This section of the Engineer's Report explains of the benefits to be derived from the Improvements and the methodology used to apportion the total assessment to properties within the Assessment District.

The method used for apportioning the assessment is based upon the relative special benefits to be derived by the properties in the Assessment District over and above general benefits conferred on real property or to the public at large. The assessment is apportioned to lots and parcels in proportion to the relative special benefit from the improvements. The apportionment of special benefit is a two-step process: the first step has been to identify the types of special benefit arising from the improvements and the second step is to allocate the assessments to property based on the estimated relative special benefit for each type of property.

This section of the Report includes a discussion of the benefits to be provided by the proposed improvements and the method of apportionment of assessments within the Assessment District.

Discussion of Benefit

In summary, the assessments can only be levied based on the special benefit to property. This benefit is received by property over and above any general benefits. With reference to the requirements for assessments, Section 22573 of the Landscaping and Lighting Act of 1972 states:

“The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements.”

Proposition 218, as codified in Article XIII D of the California Constitution, has confirmed that assessments must be based on the special benefit to property and that the value of the special benefits must exceed the cost of the assessment:

“No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel.”

The following benefit categories summarize the types of special benefit to residential, commercial, industrial and other lots and parcels resulting from the Improvements to be provided with the assessment proceeds. These types of special benefit are summarized as follows:

- Proximity to Improved Landscaped Areas and Other Public Improvements within the Assessment District.
- Access to Improved landscaped areas and Other Public Improvements within the Assessment District.
- Improved Views within the Assessment District.
- Extension of a property's outdoor areas and green spaces for properties within close proximity to the Improvements.

In this case, the recent the SVTA v. SCCOSA decision provides enhanced clarity to the definitions of special benefits to properties from similar park improvements in three distinct areas:

- Proximity
- Expanded or improved access
- Views

The SVTA v. SCCOSA decision also clarifies that a special benefit is a service or improvement that provides a direct advantage to a parcel and that indirect or derivative advantages resulting from the overall public benefits from a service or improvement are general benefits. The SVTA v. SCCOSA decision also provides specific guidance that park improvements are a direct advantage and special benefit to property that is proximate to a park that is improved by an assessment:

The characterization of a benefit may depend on whether the parcel receives a direct advantage from the improvement (e.g. proximity to a park) or receives an indirect, derivative advantage resulting from the overall public benefits of the improvement (e.g. general enhancement of the district's property values).

Proximity, improved access and views, in addition to the other special benefits listed herein further strengthen the basis of these assessments.

Moreover, the Dahms decision further clarified that certain services and improvements funded by assessments, that are over and above what otherwise would be provided and that other property in general and the public do not share or receive are 100% special benefit. The assessment funded services upheld by Dahms included streetscape maintenance and security services.

Benefit Factors

The special benefits from the Improvements are further detailed below:

Proximity to improved landscaped and park areas within the Assessment District

Only the specific properties within close proximity to the Improvements are included in the Assessment District. Each of the Assessment District has been narrowly drawn to only include the properties that receive special benefits from the Improvements. Therefore, property in the Assessment District enjoys unique and valuable proximity and access to the Improvements that the public at large and property outside the Assessment District do not share.

In absence of the assessments, the Improvements would not be provided and the public improvements funded in the Assessment District would be degraded due to insufficient funding for maintenance, upkeep and repair. Therefore, the assessments provide Improvements that are over and above what otherwise would be provided. Improvements that are over and above what otherwise would be provided do not by themselves translate into special benefits but when combined with the unique proximity and access enjoyed by parcels in the Assessment District, they provide a direct advantage and special benefit to property in the Assessment District.

Access to improved landscaped and park areas within the Assessment District

Since the parcels in the Assessment District are nearly the only parcels that enjoy close access to the Improvements, they directly benefit from the unique close access to improved landscaped and park areas and other public improvements that are provided by the Assessments. This is a direct advantage and special benefit to property in the Assessment District.

Improved views within the Assessment District

CARD, by maintaining permanent public improvements funded by the assessments in each Assessment District, provides improved views to properties in the Assessment District. The properties in the Assessment District enjoy close and unique proximity, access and views of the specific Improvements funded in their Assessment District; therefore, the improved and protected views provided by the Assessments are another direct and tangible advantage that is uniquely conferred upon property in the Assessment District.

Extension of a property's outdoor areas and green spaces for properties within close proximity to the Improvements

In large part because it is cost prohibitive to provide large open land areas on property in the Assessment District, the residential, commercial and other benefiting properties in the Assessment District do not have large outdoor areas and green spaces. The landscaped areas within the Assessment District provide additional outdoor areas that serve as an effective extension of the land area for proximate properties because the Improvements are uniquely proximate and accessible to property in close proximity to the Improvements. The Improvements, therefore, provide an important, valuable and desirable extension of usable land area for the direct advantage and special benefit of properties in the Assessment District because such properties have uniquely good and close proximity to the Improvements.

General versus Special Benefit

In absence of the assessments, the Improvements in each Assessment District would not be provided, so the Improvements are “over and above” what otherwise would be provided. Many of the parcels would not even exist if the assessments were not established because an assessment for the specific Improvements within the Assessment District was a condition of development approval.

All of the Assessment proceeds derived from each Assessment District will be utilized to fund the cost of providing a level of tangible “special benefits” in the form of proximate landscaping, lighting, and other permanent public improvements. The Assessments are also structured to provide specific Improvements within each Assessment District, further ensuring that the Improvements funded by the Assessments are of specific and special benefit to property within each Assessment District.

Although these Improvements may be available to the general public at large, the public landscaping and other public improvements in each Assessment District were specifically designed, located and created to provide additional and improved public resources for the direct advantage of property inside the Assessment District, and not the public at large. Other properties that are either outside an Assessment District or within an Assessment District and not assessed, do not enjoy the unique proximity, access, views and other special benefit factors described previously. Moreover, many of the homes and other improvements on parcels in the Assessment District would not have been built if the Assessments were not established because an assessment for public landscaping and lighting was a condition of development approval.

It is also important to note that the improvements and services funded by the assessments in Pomona (“Dahms”) are similar to the improvements and services funded by the Assessments described in this Engineer’s Report and the Court found these improvements and services to be 100% special benefit. Also similar to the assessments in Pomona, the Assessments described in this Engineer’s Report fund improvements and services directly provided within the Assessment District and every benefiting property in the Assessment District enjoys proximity and access to the Improvements. Therefore, Dahms establishes a basis for minimal or zero general benefits from the Improvements, particularly setback landscaping improvements.

Benefit Finding

In summary, real property located within the boundaries of the Assessment District distinctly and directly benefits from closer proximity, access and views of Improvements funded by the Assessments, the creation of developable parcels and from the extension of usable land area provided by the assessments. The Improvements are specifically designed to serve local properties in each Assessment District, not other properties or the public at large. The Assessment District have been narrowly drawn to include those parcels that receive a direct advantage from the Improvements. The public at large and other properties outside the Assessment District receive only limited benefits from the Improvements because they do not have proximity, good access or views of the Improvements. These are special benefits to property in the Improvement District in much the same way that sewer and water facilities, sidewalks and paved streets enhance the utility and desirability of property and make them more functional to use, safer and easier to access.

Method of Assessment

The step in apportioning assessments is to determine the relative special benefit for each property. This process involves determining the relative benefit received by each property in relation to a single-family home.

Oak Way Park Land Use Classification

The Land Use Classes for the Oak Park Landscaping and Lighting Assessment District is defined in the original Engineer's Report:

Land Use Classes: Six classes of land usage were established. These are as follows:

Class A: Includes all single family residential lots, single family agricultural parcels and condominium residential parcels.

Class B: Includes all multi-residential and apartment residential parcels.

Class C: Includes all mobile home residential parcels.

Class D: Includes all retail, commercial and non-residential land use parcels.

Class E: Includes all industrial and mini-storage parcels.

Class F: Includes all parcels classified as exempt from assessment by the County Assessor. Vacant properties, small irregular shaped parcels and property owned by any government entity or utility fall into this class.

Assessment Factors

The Assessment District calculate the Assessment per parcel based on Land Use Classes and the Assessment Factor Index. The Assessment Factor Index and Assessment per Parcel are defined in the original Oak Way Park Landscaping and Lighting Assessment District Engineer's Reports:

Assessment Factor Index:

The Assessment Matrix also shows the Assessment Factor Index for each land use category. Since a single family residential parcel is the "benchmark property", the relative scores of all other land use classes were related to the benchmark by indexing. A single family residential parcel was assigned a relative Assessment Factor Index of 1.00. The Assessment Factor Index for other land use classes were determined by dividing the point total for each particular land use class by the point total for the single family/ condominium residential class.

Assessment Per Parcel:

The total number of dwelling units for each land use class was multiplied by its respective Assessment Factor Index to determine

the number of Assessment Units for each land class. The sum of the Assessment Units for all land use classes was then divided into the annual assessment amount to determine a Base Unit per unit.

The final assessment per parcel is determined by multiplying the Base Assessment by the Assessment Factor Index and the number of units for that particular parcel.

Figure 2 -The Benefit Assessment Matrix

<u>Use of Property</u>	<u>Assessment Factor Index</u>	<u>Rate</u>
Single and Multi-Family Residential, Apartment Unit, or Condominium	1.00	\$4.00
Mobile Homes on a Separate Parcel	0.90	\$3.60
Commercial/Industrial	0.00	\$0.00

Appeals of Assessments Levied to Property

Any property owner who feels that the assessment levied on the subject property is in error as a result of incorrect information being used to apply the foregoing method of assessment may file a written appeal with the District Engineer or his or her designee. Any such appeal is limited to correction of an assessment during the then current fiscal year. Upon the filing of any such appeal, the District Engineer or his or her designee will promptly review the appeal and any information provided by the property owner. If the General Manager or his or her designee finds that the assessment should be modified, the appropriate changes shall be made to the Assessment Roll. If any such changes are approved after the Assessment Roll has been filed with the County for collection, the District Engineer or his or her designee is authorized to refund to the property owner the amount of any approved reduction. Any dispute over the decision of the District Engineer or his or her designee shall be referred to the Board of Directors of the Chico Area Recreation and Park District, and the decision of the Board shall be final.

Assessments

WHEREAS, said the Board directed the undersigned Engineer of Work to prepare and file a report presenting an estimate of costs, a diagram for the Assessment District and an assessment of the estimated costs of the Improvements upon all assessable parcels within the Assessment District, to which Resolution and the description of the Improvements therein contained, reference is hereby made for further particulars;

NOW, THEREFORE, the undersigned, by virtue of the power vested in me under said Act and the order of the Board of the Chico Area Recreation and Park District hereby make the following assessment to cover the portion of the estimated cost of the Improvements, and the costs and expenses incidental thereto to be paid by the Assessment District.

The amount to be paid for the improvements and the expense incidental thereto, to be paid by the District for the fiscal year 2023-24 is generally as follows:

Figure 3- Summary Estimate of Costs Fiscal Year 2023-24

Installation, Maintenance, Servicing and Incidental Costs Total	\$144,850
Contributions from General Fund	(<u>\$120,934</u>)
Total Oak Way Park LLAD Budget	\$23,916

As required by the Act, an Assessment Diagram is hereto attached and made a part hereof showing the exterior boundaries of said Landscaping and Lighting Assessment District. The distinctive number of each parcel or lot of land in the said Assessment District is its Assessor Parcel Number appearing on the Assessment Roll.

I do hereby assess and apportion said net amount of the cost and expenses of said Improvements, including the costs and expenses incident thereto, upon the parcels and lots of land within said Assessment District, in accordance with the special benefits to be received by each parcel or lot, from the Improvements, and more particularly set forth in the Cost Estimate and Method of Assessment hereto attached and by reference made a part hereof.

The maximum authorized assessment rate of \$4.00 per single-family residential unit for fiscal year 2023-24 is based on the estimate of cost and budget in this Engineer's Report.

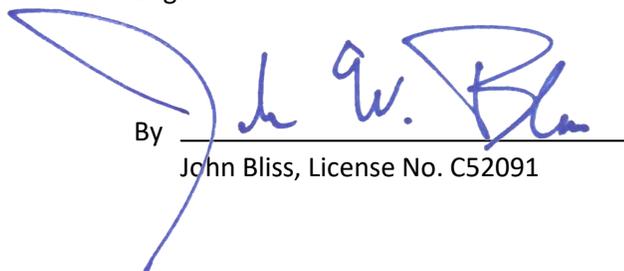
The assessment is made upon the parcels or lots of land within the Assessment District in proportion to the special benefits to be received by the parcels or lots of land, from said Improvements.

Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as shown on the Assessor's Maps of the County of Butte for the fiscal year 2023-24. For a more particular description of the property, reference is hereby made to the deeds and maps on file and of record in the office of the County Recorder of said County. I hereby place opposite the Assessor Parcel Number for each parcel or lot within the Assessment Roll, the amount of the assessment for the fiscal year 2023-24 for each parcel or lot of land within the Assessment District.

Dated: April 18, 2023

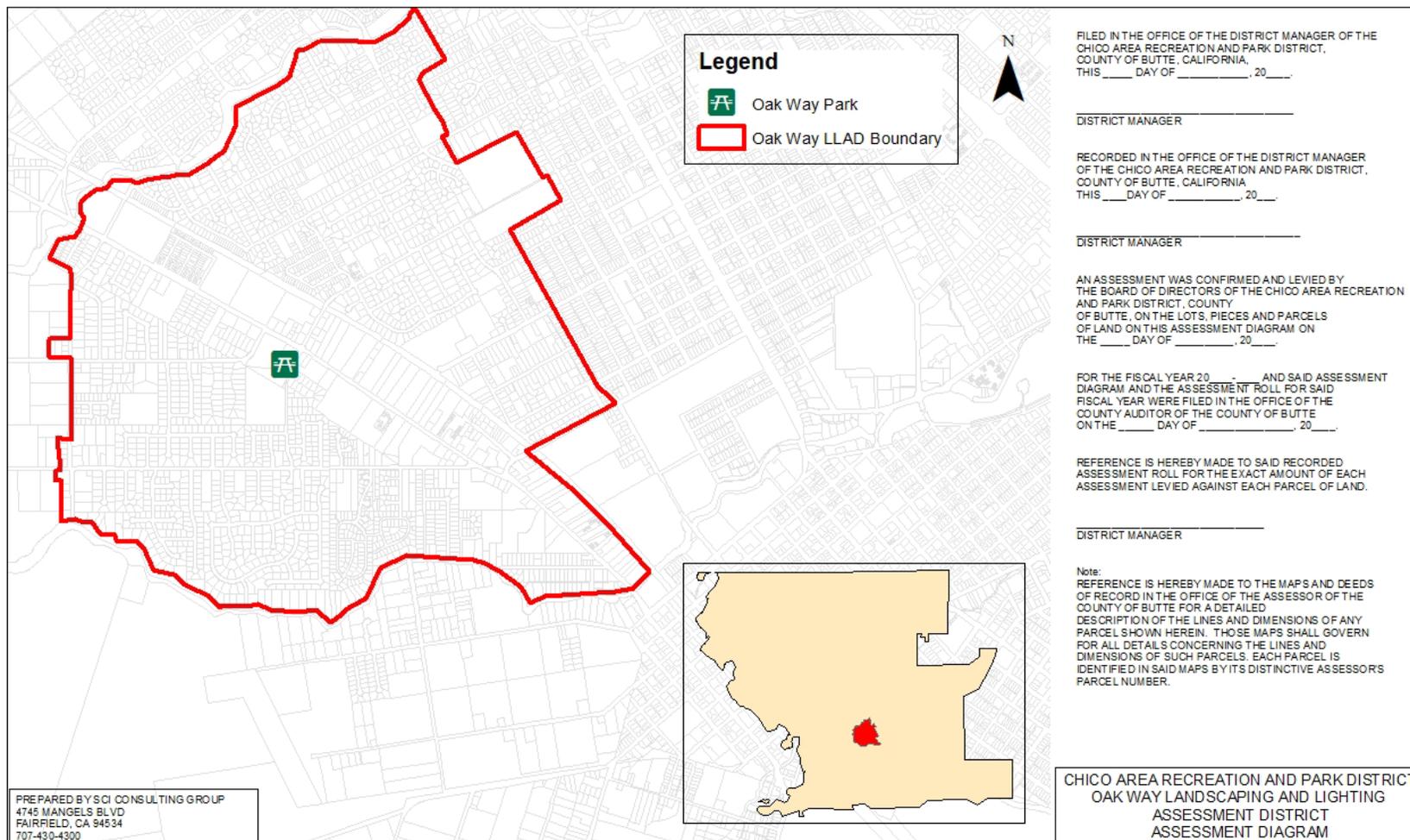


Engineer of Work

By  _____
John Bliss, License No. C52091

Assessment Diagrams

The boundaries of the Assessment District are displayed on the following Assessment Diagrams. The lines and dimensions of each lot or parcel within the Assessment District are those lines and dimensions as shown on the maps of the Assessor of the County of Butte, for fiscal year 2023-24, and are incorporated herein by reference, and made a part of this Diagram and this Report.



Assessment Roll

An Assessment Roll (a listing of all parcels assessed within the Assessment District and the amount of the assessment) will be filed with the Secretary to the Board of Directors and is, by reference, made part of this report and is available for public inspection during normal office hours.

Each lot or parcel listed on the Assessment Roll is shown and illustrated on the latest County Assessor's records and these records are, by reference made part of this Report. These records shall govern for all details concerning the description of the lots or parcels.

Non-assessable lots or parcels include government owned land and public utility owned property.

**Chico Area and Recreation Park District,
Chico Area and Recreation Park District - Oakway Park L Asmt District
Assessment Roll FY 2023-24
(Parcel Number shown is also the Assessment Number)**

Parcel Number	Asmt	Parcel Number	Asmt	Parcel Number	Asmt	Parcel Number	Asmt	Parcel Number	Asmt	Parcel Number	Asmt	Parcel Number	Asmt	Parcel Number	Asmt	Parcel Number	Asmt	Parcel Number	Asmt
003083001000	\$4.00	042400014000	\$4.00	042580020000	\$4.00	042620043000	\$4.00	042640073000	\$4.00	042680028000	\$4.00	042790022000	\$8.00	043051004000	\$4.00	043131026000	\$4.00	043162034000	\$48.00
003083002000	\$4.00	042400015000	\$4.00	042580021000	\$4.00	042620044000	\$4.00	042640074000	\$4.00	042680029000	\$4.00	042790023000	\$8.00	043051005000	\$4.00	043131027000	\$4.00	043162035000	\$16.00
003083003000	\$4.00	042400016000	\$4.00	042580022000	\$4.00	042620045000	\$4.00	042640075000	\$4.00	042680030000	\$4.00	042790024000	\$8.00	043051006000	\$4.00	043131028000	\$4.00	043162036000	\$4.00
003083004000	\$4.00	042400017000	\$4.00	042580023000	\$4.00	042620046000	\$4.00	042640076000	\$4.00	042680031000	\$4.00	042790025000	\$4.00	043051007000	\$4.00	043131029000	\$8.00	043162037000	\$4.00
003083005000	\$4.00	042400018000	\$4.00	042580024000	\$4.00	042620047000	\$4.00	042640077000	\$4.00	042680032000	\$4.00	042790026000	\$8.00	043051011000	\$4.00	043131030000	\$4.00	043162038000	\$4.00
003083006000	\$8.00	042400019000	\$4.00	042580025000	\$4.00	042620048000	\$4.00	042640078000	\$4.00	042680033000	\$4.00	042790027000	\$8.00	043051013000	\$16.00	043132006000	\$4.00	043162040000	\$4.00
042130036000	\$4.00	042400020000	\$4.00	042580026000	\$4.00	042620049000	\$4.00	042640079000	\$4.00	042680034000	\$4.00	042790028000	\$8.00	043051015000	\$4.00	043132007000	\$4.00	043162041000	\$4.00
042130037000	\$4.00	042400021000	\$4.00	042580027000	\$4.00	042620050000	\$4.00	042640080000	\$4.00	042680035000	\$4.00	042790029000	\$4.00	043051017000	\$4.00	043132008000	\$4.00	043162042000	\$4.00
042130040000	\$4.00	042400022000	\$4.00	042580028000	\$4.00	042620051000	\$4.00	042640081000	\$4.00	042680036000	\$4.00	042790030000	\$8.00	043051018000	\$4.00	043132009000	\$4.00	043162043000	\$4.00
042130043000	\$4.00	042400023000	\$4.00	042580029000	\$4.00	042620052000	\$4.00	042640082000	\$4.00	042680037000	\$4.00	042790031000	\$4.00	043051019000	\$4.00	043132012000	\$4.00	043162044000	\$4.00
042130044000	\$4.00	042400024000	\$4.00	042580030000	\$4.00	042620053000	\$4.00	042640083000	\$4.00	042680038000	\$12.00	042790032000	\$4.00	043051201000	\$4.00	043132013000	\$8.00	043170001000	\$32.00
042140104000	\$4.00	042400025000	\$4.00	042580031000	\$4.00	042620054000	\$4.00	042640084000	\$4.00	042680039000	\$12.00	042790033000	\$4.00	043051022000	\$4.00	043132016000	\$4.00	043170002000	\$20.00
042140162000	\$4.00	042400026000	\$4.00	042580032000	\$4.00	042620055000	\$4.00	042640085000	\$4.00	042680040000	\$180.00	042790034000	\$4.00	043051023000	\$4.00	043132017000	\$4.00	043170003000	\$36.00
042140167000	\$4.00	042400027000	\$4.00	042580033000	\$4.00	042620056000	\$4.00	042640086000	\$4.00	042680041000	\$4.00	042790035000	\$4.00	043051024000	\$4.00	043132022000	\$4.00	043170004000	\$36.00
042140170000	\$8.00	042400028000	\$4.00	042580034000	\$4.00	042620057000	\$4.00	042640087000	\$4.00	042680042000	\$3.60	042790036000	\$4.00	043051025000	\$8.00	043132023000	\$8.00	043170005000	\$32.00
042140172000	\$4.00	042400029000	\$4.00	042580035000	\$4.00	042620058000	\$4.00	042640088000	\$4.00	042680043000	\$4.00	042790037000	\$4.00	043051027000	\$4.00	043132024000	\$8.00	043170006000	\$32.00
042140174000	\$4.00	042400030000	\$4.00	042580036000	\$4.00	042620059000	\$4.00	042640089000	\$4.00	042680044000	\$4.00	042790038000	\$4.00	043051028000	\$4.00	043132026000	\$4.00	043170007000	\$4.00
042140175000	\$4.00	042400044000	\$4.00	042580037000	\$4.00	042620061000	\$4.00	042640090000	\$4.00	042680045000	\$8.00	042790039000	\$8.00	043051031000	\$12.00	043132027000	\$4.00	043170008000	\$16.00
042160015000	\$8.00	042400045000	\$4.00	042580038000	\$4.00	042620062000	\$4.00	042640091000	\$4.00	042680046000	\$4.00	042790040000	\$4.00	043051032000	\$4.00	043132028000	\$4.00	043170009000	\$8.00
042160035000	\$4.00	042400046000	\$4.00	042580039000	\$4.00	042620063000	\$4.00	042640092000	\$4.00	042680047000	\$4.00	042790041000	\$4.00	043051033000	\$4.00	043132031000	\$4.00	043170010000	\$4.00
042160036000	\$4.00	042400047000	\$4.00	042580040000	\$4.00	042620064000	\$4.00	042640093000	\$4.00	042680048000	\$4.00	042790042000	\$4.00	043051035000	\$4.00	043132033000	\$4.00	043170011000	\$4.00
042160037000	\$4.00	042400048000	\$4.00	042580041000	\$4.00	042620065000	\$4.00	042640094000	\$4.00	042680049000	\$4.00	042790043000	\$4.00	043051036000	\$4.00	043132039000	\$48.00	043170015000	\$4.00
042160038000	\$4.00	042400049000	\$4.00	042580042000	\$4.00	042620066000	\$4.00	042640095000	\$4.00	042680050000	\$4.00	042790044000	\$4.00	043051038000	\$8.00	043132040000	\$8.00	043170016000	\$4.00
042160040000	\$4.00	042410031000	\$4.00	042580043000	\$4.00	042620067000	\$4.00	042640096000	\$4.00	042680051000	\$4.00	042790045000	\$8.00	043051039000	\$4.00	043132041000	\$4.00	043170017000	\$8.00
042160041000	\$4.00	042410032000	\$4.00	042580044000	\$4.00	042620068000	\$4.00	042640097000	\$4.00	042680052000	\$4.00	042790046000	\$8.00	043051040000	\$4.00	043132042000	\$4.00	043170018000	\$4.00
042160042000	\$4.00	042410033000	\$4.00	042580045000	\$4.00	042620069000	\$4.00	042650001000	\$4.00	042680053000	\$4.00	042790047000	\$4.00	043051041000	\$200.00	043132043000	\$200.00	043170020000	\$16.00
042160043000	\$8.00	042410034000	\$4.00	042580046000	\$4.00	042620070000	\$4.00	042650002000	\$4.00	042680054000	\$4.00	042790048000	\$8.00	043051042000	\$8.00	043132044000	\$32.00	043170021000	\$4.00
042160044000	\$8.00	042410035000	\$4.00	042580047000	\$4.00	042620071000	\$4.00	042650003000	\$4.00	042680055000	\$4.00	042790049000	\$8.00	043051043000	\$4.00	043132045000	\$4.00	043170022000	\$6.00
042160048000	\$4.00	042410036000	\$4.00	042580048000	\$4.00	042620072000	\$4.00	042650004000	\$4.00	042680056000	\$32.00	042790050000	\$32.00	043051044000	\$4.00	043132046000	\$4.00	043170023000	\$84.00
042160050000	\$12.00	042410037000	\$4.00	042580051000	\$4.00	042620073000	\$4.00	042650005000	\$4.00	042680057000	\$4.00	042790051000	\$8.00	043051045000	\$4.00	043132047000	\$4.00	043170024000	\$32.00
042160051000	\$4.00	042410038000	\$4.00	042580052000	\$4.00	042620074000	\$4.00	042650006000	\$4.00	042680058000	\$4.00	042790052000	\$8.00	043051046000	\$4.00	043132048000	\$4.00	043170025000	\$4.00
042160054000	\$4.00	042410039000	\$4.00	042580053000	\$4.00	042620075000	\$4.00	042650007000	\$4.00	042680059000	\$4.00	042790053000	\$4.00	043051047000	\$8.00	043132050000	\$4.00	043170026000	\$36.00
042160055000	\$4.00	042410040000	\$4.00	042580054000	\$4.00	042620076000	\$4.00	042650008000	\$4.00	042680060000	\$4.00	042790054000	\$48.00	043051048000	\$4.00	043132051000	\$4.00	043170027000	\$4.00
042160057000	\$4.00	042410041000	\$4.00	042580055000	\$4.00	042620077000	\$4.00	042650009000	\$4.00	042680061000	\$32.00	042790055000	\$32.00	043051049000	\$4.00	043132052000	\$4.00	043180003000	\$16.00
042160061000	\$4.00	042410042000	\$4.00	042580056000	\$4.00	042620078000	\$4.00	042650010000	\$4.00	042680062000	\$4.00	042810001000	\$4.00	043051051000	\$4.00	043141001000	\$72.00	043180004000	\$16.00
042160061000	\$4.00	042410043000	\$4.00	042580057000	\$4.00	042620079000	\$4.00	042650011000	\$4.00	042680063000	\$4.00	042810002000	\$4.00	043051052000	\$4.00	043141002000	\$24.00	043180005000	\$24.00
042160062000	\$4.00	042410044000	\$4.00	042580058000	\$4.00	042620080000	\$4.00	042650012000	\$4.00	042680064000	\$4.00	042810003000	\$4.00	043051053000	\$4.00	043141003000	\$4.00	043180006000	\$24.00
042160063000	\$4.00	042410045000	\$4.00	042580059000	\$4.00	042620081000	\$4.00	042650013000	\$4.00	042680065000	\$4.00	042810004000	\$4.00	043051054000	\$4.00	043141004000	\$4.00	043180007000	\$16.00
042160067000	\$4.00	042410051000	\$4.00	042580060000	\$4.00	042620082000	\$4.00	042650014000	\$4.00	042680066000	\$4.00	042810005000	\$4.00	043051055000	\$4.00	043141005000	\$4.00	043180008000	\$16.00
042160068000	\$4.00	042410052000	\$4.00	042580061000	\$4.00	042620083000	\$4.00	042650015000	\$4.00	042680067000	\$4.00	042810006000	\$4.00	043051056000	\$12.00	043141006000	\$12.00	043180009000	\$24.00
042160072000	\$4.00	042410053000	\$4.00	042580062000	\$4.00	042620084000	\$4.00	042650016000	\$4.00	042680068000	\$4.00	042810007000	\$4.00	043051057000	\$4.00	043141007000	\$4.00	043180010000	\$16.00
042160073000	\$4.00	042410054000	\$4.00	042580063000	\$4.00	042620085000	\$4.00	042650017000	\$4.00	042680069000	\$4.00	042810008000	\$4.00	043051058000	\$156.00	043141010000	\$156.00	043180011000	\$16.00
042160078000	\$4.00	042410055000	\$4.00	042580064000	\$12.00	042620086000	\$12.00	042650018000	\$4.00	042680070000	\$4.00	042810009000	\$4.00	043051059000	\$76.00	043141012000	\$76.00	043180012000	\$24.00
042160079000	\$4.00	042410056000	\$4.00	042580065000	\$4.00	042620087000	\$4.00	042650019000	\$4.00	042680071000	\$4.00	042810010000	\$4.00	043051060000	\$20.00	043141013000	\$20.00	043180015000	\$16.00
042160081000	\$4.00	042410057000	\$4.00	042580066000	\$4.00	042620088000	\$4.00	042650020000	\$4.00	042680072000	\$8.00	042810012000	\$4.00	043051061000	\$4.00	043142001000	\$8.00	043180016000	\$16.00
042320002000	\$4.00	042410058000	\$4.00	042580067000	\$4.00	04262008900													

**Chico Area and Recreation Park District,
Chico Area and Recreation Park District - Oakway Park L Asmt District
Assessment Roll FY 2023-24
(Parcel Number shown is also the Assessment Number)**

Parcel Number	Asmt																
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**RESOLUTION 23-009 OF THE BOARD OF DIRECTORS OF THE
CHICO AREA RECREATION AND PARK DISTRICT**

A RESOLUTION APPROVING ENGINEER'S REPORT, CONFIRMING DIAGRAM AND ASSESSMENT AND ORDERING CONTINUATION OF THE LEVY OF ASSESSMENT FOR FISCAL YEAR 2023-24 FOR THE OAK WAY, AMBER GROVE/GREENFIELD, AND BARONI NEIGHBORHOOD PARK AND OPEN SPACE LANDSCAPING AND LIGHTING ASSESSMENT DISTRICTS

RESOLVED, by the Governing Board (the "Board") of the Chico Area Recreation and Park District (the "District"), County of Butte, State of California, that

WHEREAS, the Chico Area Recreation and Park District is authorized, pursuant to the Landscaping and Lighting Act of 1972 (the "Act"), Part 2 of Division 15 of the California Streets and Highways Code (commencing with Section 22500 thereof) and Article XIII D of the California Constitution (Proposition 218), to levy assessments for park and recreation improvements; and

WHEREAS, the Oak Way and the Baroni Neighborhood Park and Open Space Landscaping and Lighting Assessment Districts were approved by property owners pursuant to Proposition 218; the Amber Grove/Greenfield Landscaping and Lighting Assessment District was approved in 1994 after not receiving majority protest.

WHEREAS, the purpose of the Assessment Districts is for the installation, maintenance, and servicing of improvements within the Chico Area Recreation and Park District, as described in the annual Engineer's Report; and

WHEREAS, on February 18, 2021, A Resolution Directing Preparation of Annual Report for the Oak Way, Amber Grove/Greenfield, and Baroni Neighborhood Park and Open Space Landscaping and Lighting Assessment Districts (the "Assessment Districts"), this Board designated SCI Consulting Group as Engineer of Work and ordered said Engineer to make and file a report in writing in accordance with and pursuant to the Landscaping and Lighting Act of 1972;

WHEREAS, notice of the hearing was given as required by law and was held before the Board on May 25, 2023, at approximately 6:00 p.m., at Chico Area Recreation and Park District office located at 545 Vallombrosa Ave, Chico, CA, on the question of the levy of the assessments; and

WHEREAS, at the hearing all persons interested and desiring to be heard were given an opportunity to be heard, and all oral statements and all written protests pertaining to the levy were fully heard and considered by this Board; and

WHEREAS, the Engineer's Report was also duly considered by the Board and found to be sufficient; and

NOW, THEREFORE BE IT RESOLVED that the Board of Directors of CARD hereby proclaim

SECTION 1. The public interest, convenience and necessity require that the levy continues to be made.

SECTION 2. The Engineer's Report, including the plans and specifications, estimate of the costs and expenses, the diagram, and the assessment, including any modifications or revisions, which is attached as an exhibit is finally approved and confirmed.

SECTION 3. The assessment is levied without regard to property valuation.

SECTION 4. Based on the oral and documentary evidence, including the Engineer's Reports, offered and received at the hearing, this Board expressly finds and determines (a) that each of the several lots and parcels of land will be specially benefited by the maintenance of the improvements at least in the amount if not more than the amount, of the assessment apportioned against the lots and parcels of land, respectively, and (b) that there is substantial evidence to support, and the weight of the evidence preponderates in favor of, the aforesaid finding and determination as to special benefits.

SECTION 5. The diagram of the Assessment District as contained in the Engineer's Report for fiscal year 2023-24 is hereby approved and confirmed.

SECTION 6. The assessment as established in the Engineer's Report for fiscal year 2023-24 is hereby approved, confirmed, and levied.

SECTION 7. The assessments continue to pay the costs and expenses of the maintenance of the improvements for fiscal year 2023-24 is hereby levied. For further particulars pursuant to the provisions of the Landscaping and Lighting Act of 1972, reference is hereby made to the Resolution Directing Preparation of Engineer's Reports.

SECTION 8. The assessments shall be collected at the same time and in the same manner as County taxes are collected and all laws providing for the collection and enforcement of County taxes shall apply to the collection and enforcement of the assessments. After collection by the County, the net amount of the assessments, after deduction of any compensation due the County for collection, shall be paid to the Chico Area Recreation and Park District.

SECTION 9. The funds representing assessments collected by the County shall be deposited in the District Treasury to the credit of the improvement fund previously established under the distinctive designation of the Assessment Districts. Funds in the improvement fund shall be expended only for bond expenses, maintenance, servicing, construction or installation of the improvements.

PASSED AND ADOPTED at a Regular Meeting of the Board of Directors of the Chico Area Recreation and Park District on the 25th day of May 2023 by the following vote:

Ayes:
Noes:
Abstain:
Absent:

ATTEST:

Michael McGinnis, Chair
Board of Directors

Holli Drobny
Clerk of the Board of Directors



STAFF REPORT

DATE: May 25, 2023
TO: Board of Directors
FROM: Annabel Grimm, General Manager
SUBJECT: Presentation of the Budget for Fiscal Year 2023-2024

BACKGROUND

In accordance with the requirements of the California Public Resources Code §5788.1, legal notice of the required public hearing for the Budget for Fiscal Year 2023-2024 has been published. On June 22, 2023, the attached proposed Resolution adopting the final budget for the 2023-2024 fiscal year will be presented to the Board for adoption.

The District's budget for the 2023-2024 Fiscal Year reflects the combined efforts of staff, the Division Managers, the General Manager, and the Board of Directors. At the Board Meeting, staff will provide a presentation of the budget.

DISCUSSION

The proposed 2023-2024 Budget will be discussed during the Budget Presentation taking place on May 25th, 2023, at 4:00 PM. The highlights are:

- Revenue is estimated to be approximately \$1.17M higher than last year.
- Expenses are projected to be about \$1.15M higher than last year, accounting for:
 - General salary increases of 2.5% and step increases of 5% for eligible employees.
 - The addition of 1 full-time Utility II position (~100K salary & benefits).
 - The conversion of 1 extended part-time Recreation Coordinator to full-time for the Inclusion Program. The \$20K expense increase will be offset by reimbursements through Far Northern Regional Center.
 - Contemplates a minimum wage increase on January 1, 2024, for planning purposes.
 - Includes modifications to the approved salary schedule.

- Increased demand in certain fee-based programs, requiring additional staffing.
 - Accounts for rising costs related to supplies and services.
 - Much of the one-time cost for the ERP implementation will carry forward into the next fiscal year, which will also cause an overlap in some recurring software expenses this year.
- The Capital Improvement Project budget is approximately \$7.9M. The allocation for 23/24 projects is \$4.3M, with most funds allocated to the Aquatic Center design and the installation of artificial turf fields at DeGarmo. An investment of \$334K in fixed assets is also being requested.

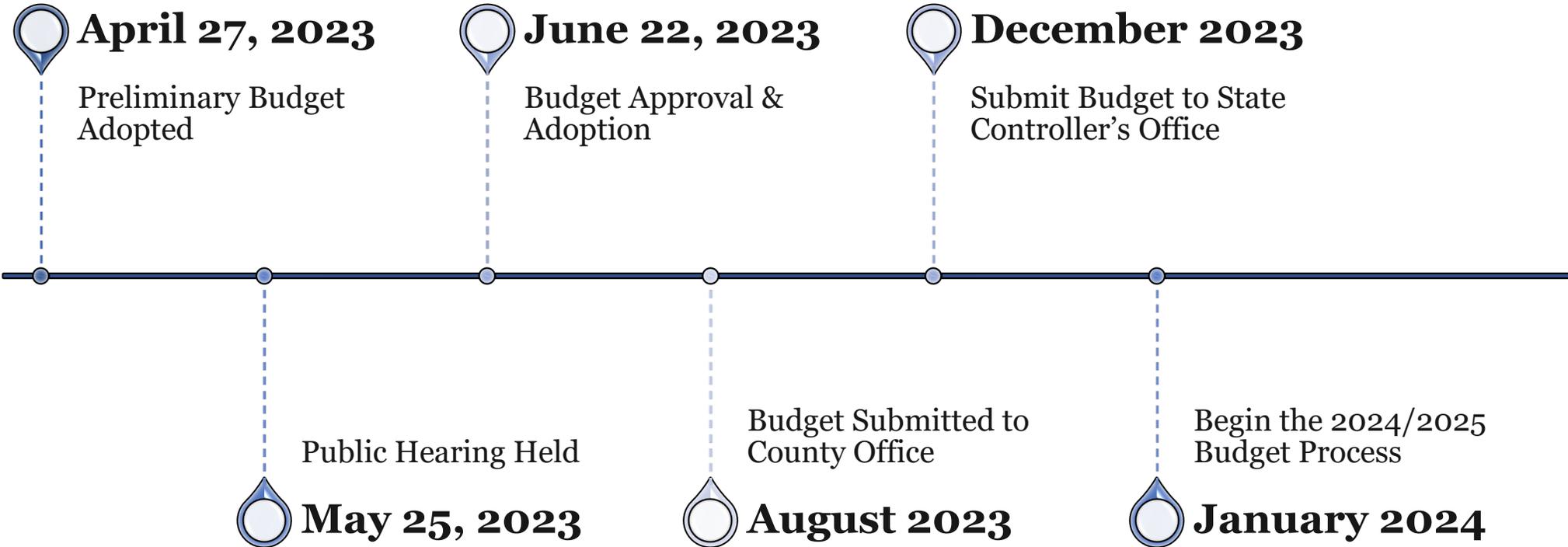
2023-2024
Proposed Budget
Version 2
Public Hearing



Agenda

1. Welcome
2. Budget Overview
3. Budget Factors
4. Notable Changes
5. Questions
6. Public Comments

Budget Cycle



Special District budgets are no longer posted on the County website.

Highlights

Revenue:	\$11,663,000
Expense:	\$11,609,000
<i>Net Income:</i>	<i>\$54,000</i>

Highlights

Net Income:	\$54K
Fund Balance:	\$5.0M
Reserves:	\$2.5M
Cap. Project Budget: <ul style="list-style-type: none">• 23-24 Allocation = \$4.2M• 22-23 Carry Over = \$3.7M	\$7.9M
Cap. Projects Reimbursement:	\$6.1M
From Fund Balance:	(\$1.7)M

Budget Factors

Income

- Δ Moderate increase in property tax based on Butte County Tax Division projections = \$445K
- Δ Nominal increases in fee-based income factoring program demand = \$579K
- Δ Facility rental & miscellaneous revenue = \$150K

Total Increase = **\$1.17M**

Budget Factors

Expenses

Δ Salary & benefit increase = \$937K

Δ Service & supply increase = \$287K

Δ Transfer to other funds = \$200K

(Funds to augment the assessment districts for Oak Way and Peterson Parks)

Total Increase = **\$1.15M**

Budget Factors

CalPERS

Total = **\$625K**

(Decrease of \$4K over the prior year)

Δ Normal Cost = **\$365K**

(Increase of \$40K from the prior year)

Δ Required UAL Payment = **\$205K**

(Decrease of \$45K from the prior year)

Δ UAL Additional Discretionary = **\$55K**

Current Net Pension Liability = **\$657K**

\$\$ Notable Changes \$\$

- △ Includes Maintenance District for Indigo Park = \$30K
- △ Reimbursements from the City = \$290K
 - ✓ \$110K increase from the prior year
- △ After School Program (ASP) = \$2.7M
 - ✓ Increase of ~650K (includes Nature Center ASP)
- △ Other Programs
 - ✓ Rec Admin = \$50K for reimbursements from Far Northern Regional Center
 - ✓ Special Events = \$50K from the sponsorship program

\$\$ Notable Changes \$\$

- △ 1 full-time Utility II position – Roving Crew
 - ✓ The addition of 2 parks creates a need to divide capacity for Roving Crews and will be supported by maintenance district funding.
- △ Time base changes
 - ≤ Assistant Facilities Coordinator reduced to extended part-time
 - ≥ Events Coordinator increased to full-time
 - ≥ Inclusion Coordinator increased to full-time
- △ General salary increase of 2.5% + 5% step increase for staff
 - ∞ 36 of 46 employees are eligible for a step increase
- △ Contemplates minimum wage increase in January 2024
- △ Increased staffing to meet demand in Camps and the After School Program

\$\$ Notable Changes \$\$

- Δ Accounts for rising costs to supplies & services
 - Changed the category of repair services from Contract Services to General Services
- Δ Most of the one-time expense for the ERP implementation will carry over to the new fiscal year
- Δ District Wide Repairs & Replacements
 - ✓ ADA Upgrades = \$135K
 - ✓ Deferred Maintenance = \$150K
 - ✓ Irrigation Controller Upgrades = \$115K
 - ✓ Fixed Assets = \$334K

Changes to Version 3

- ☑ Adjustments for 2022-23 approved capital projects that may carry over.
- ☑ Additional funding from Neighborhood Park Fund, if approved.
- ☑ Changes requested from the Board of Directors.

Thank you!



QUESTIONS?



COMMENTS?



**2023-2024
PRELIMINARY BUDGET
VERSION 2**

5/25/2023

**CHICO AREA RECREATION AND PARK DISTRICT
BUDGET VERSION 2
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May 25, 2023

Board of Directors
Chico Area Recreation and Park District
545 Vallombrosa Avenue
Chico, CA 95926

RE: 2023-2024 Proposed Budget Letter of Transmittal

Dear Directors:

Staff is pleased to present the Proposed 2023-2024 Budget for the Chico Area Recreation and Park District. The budget was developed through the collaborative efforts of staff and the Board. The attached budget provides a framework for District operations for the coming fiscal year.

Highlights:

- Projected net operating income: \$53,095.
- The capital projects budget is approximately \$7.9M. The allocation for 23/24 projects is \$4.3M, with most funds toward the aquatic center design and installation of artificial turf fields. Almost \$3.7M of approved 22/23 improvements will carry over to this fiscal year.
- Fund Balance is conservatively estimated at \$7.5M, of which \$1.74M will be used toward Capital Improvements.
- The General Fund Reserve balance is \$2.5M.
- The CalPERS annual Unfunded Accrued Liability payment is budgeted at \$260,000.00 per the plan established at the March 21, 2019, Board meeting.

A sincere thank you to the staff and the Board for their contributions to this critical process.

Respectfully submitted,

Annabel Grimm
General Manager

**CHICO AREA RECREATION AND PARK DISTRICT
 BUDGET CALENDAR
 BUDGET VERSION 2**



<u>DATE</u>	<u>BOARD MEETING</u>	<u>AGENDA</u>
January 26, 2023	Regular	Adopt Budget Calendar
February 13, 2023	N/A	Budget Templates Sent to Staff
March 24, 2023	N/A	Staff Budgets submitted to Business Office
April 27, 2023	Regular	Budget Presentation and Adopt Preliminary Budget
May 11, 2023	N/A	Notice of Public Hearing Published in Newspaper
May 25, 2023	Regular	Public Hearing on the Preliminary Budget
June 22, 2023	Regular	Adopt Final Budget
August 14, 2023	N/A	Submit Final Budget to Auditor-Controller

**CHICO AREA RECREATION AND PARK DISTRICT
BUDGET SUMMARY - ALL FUNDS
BUDGET VERSION 2**



	GENERAL FUND	COMMUNITY PARK FEES	PARK IMPACT FUND	OAK WAY PARK	PETERSON PARK	BARONI PARK	INDIGO PARK
REVENUE							
FEE BASED PROGRAM INCOME	4,099,500	-	-	-	-	-	-
OTHER INCOME & FACILITY RENTALS	818,500	-	-	-	-	-	-
RDA PASSTHROUGH	1,600,000	-	-	-	-	-	-
INVESTMENT INCOME	45,000	-	-	-	-	-	-
TAX INCOME / COUNTY	5,100,000	-	-	-	-	-	-
PARK IMPACT FEES	-	2,000,000	60,000	-	-	-	-
ASSESSMENTS	-	-	-	23,800	42,400	162,300	30,000
OPERATING TRANSFER IN FROM GENERAL FUND	-	-	-	121,000	79,000	-	-
TOTAL REVENUE	11,663,000	2,000,000	60,000	144,800	121,400	162,300	30,000
OPERATING EXPENDITURES							
SALARIES AND BENEFITS	8,258,225	-	-	105,000	90,500	123,250	22,000
SERVICES AND SUPPLIES	3,116,680	-	-	39,800	30,900	34,050	8,000
CONTRIB. TO OTHER AGENCIES	15,000	-	-	-	-	-	-
CONTINGENCIES	20,000	-	-	-	-	-	-
OPERATING TRANSFER OUT	200,000	-	-	-	-	-	-
NOTES PAYABLE / LEASE PYMTS	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	11,609,905		-	144,800	121,400	157,300	30,000
NET INCOME (LOSS) FROM ONGOING OPERATIONS	53,095	2,000,000	60,000	-	-	5,000	-
CAPITAL PROJECTS							
CAPITAL PROJECTS	7,980,150						
CAPITAL PROJECTS' REIMBURSEMENTS	6,181,250						
NET CAPITAL PROJECTS COSTS	1,798,900						
CAPITAL PROJECTS FUNDING							
ALLOCATION FROM GENERAL FUND OPERATIONS	(53,095)						
ALLOCATION FROM GENERAL FUND SPENDABLE UNASSIGNED	(1,745,805)						
	-						
TOTAL NET ACTIVITY	(1,745,805)	2,000,000	60,000	-	-	5,000	

**CHICO AREA RECREATION AND PARK DISTRICT
EXECUTIVE SUMMARY OF REVENUE AND EXPENDITURES
BUDGET VERSION 2**



	2023-2024		2022-2023			2021-2022		
	BUDGET	INCREASE (DECREASE)	BUDGET	YTD	% BUDGET	BUDGET	ACTUAL	% BUDGET
REVENUE								
FEE BASED PROGRAM INCOME	4,099,500	578,863	3,520,637	2,499,506	71%	2,844,781	3,304,124	116.1%
OTHER INCOME & FACILITY RENTALS	818,500	153,635	664,865	526,336	79%	528,350	551,689	104.4%
RDA PASSTHROUGH	1,600,000	-	1,600,000	861,011	54%	1,540,000	1,593,211	103.5%
INVESTMENT INCOME	45,000	-	45,000	38,587	86%	40,000	55,095	137.7%
TAX INCOME / COUNTY	5,100,000	445,000	4,655,000	2,946,463	63%	4,178,000	4,509,290	107.9%
TOTAL REVENUE	11,663,000	1,177,498	10,485,502	6,871,904	66%	9,131,131	10,013,409	109.7%
OPERATING EXPENDITURES								
SALARIES AND BENEFITS	8,258,225	937,266	7,320,959	4,939,881	67%	6,581,096	4,790,072	72.8%
SERVICES AND SUPPLIES	3,116,680	287,072	2,829,608	1,894,380	67%	2,205,739	2,458,445	102.6%
CONTRIB. TO OTHER AGENCIES	15,000	-	15,000	-	-	15,000	117,398	-
CONTINGENCIES	20,000	-	20,000	9,997	67%	25,000	6,411	42.7%
OPERATING TRANSFER OUT	200,000	(67,934)	267,934	-	0%	113,529	-	0.0%
NOTES PAYABLE / LEASE PYMTS	-	-	-	-	0%	-	-	0.0%
TOTAL OPERATING EXPENDITURES	11,609,905	1,156,404	10,453,501	6,844,259	65%	8,940,364	7,372,327	82.5%
NET INCOME (LOSS) FROM OPERATIONS	53,095	21,094	32,001	27,645		190,768	2,641,082	
CAPITAL PROJECTS								
CAPITAL PROJECTS	7,980,150	1,441,323	6,538,827	2,156,152	33%	1,554,800	54,499	3.5%
REIMBURSEMENTS	6,181,250	2,231,842	3,949,408	998,799	25%	850,000	54,499	6.4%
NET CAPITAL PROJECTS COSTS	1,798,900	(790,519)	2,589,419	1,157,353	45%	704,800	-	0.0%
CAPITAL PROJECTS FUNDING								
ALLOCATION FROM GENERAL FUND								
OPERATIONS	(53,095)	(21,094)	(32,001)	(27,645)	86%	(190,768)	-	0.0%
SPENDABLE UNASSIGNED	(1,745,805)	811,613	(2,557,418)	(1,129,709)	44%	(514,033)	-	0.0%
	-	-	-	-		-	-	

CHICO AREA RECREATION AND PARK DISTRICT
REVENUE SUMMARY - GENERAL FUND - FUND 2490
BUDGET VERSION 2



	2023-2024		2022-2023			2021-2022		
	BUDGET	INCREASE (DECREASE)	BUDGET	YTD	% BUDGET	BUDGET	ACTUAL	% BUDGET
FEE BASED PROGRAM INCOME								
AFTER SCHOOL & CAMP PROGRAMS								
AFTERSCHOOL	2,700,000	647,775	2,052,225	1,382,112	67%	1,593,933	1,846,693	116%
CAMPS	305,000	3,700	301,300	252,911	84%	266,690	431,748	162%
REC ADMIN	50,000	35,000	15,000	37,201	248%			
SUBTOTAL	3,005,000	651,475	2,368,525	1,672,224	71%	1,860,623	2,278,441	122%
AQUATICS	165,000	686,475	160,570	51,780	32%	184,109	124,253	67%
CLASSES								
GENERAL CLASSES	147,500	240	147,260	130,836	89%	84,000	117,148	139%
COMMUNITY BAND	2,000	-	2,000	4,034	202%	1,000	2,617	262%
YOUTH CLASSES	50,000	(15,000)	65,000	35,176	54%	29,003	34,183	118%
SUBTOTAL	199,500	(14,760)	214,260	170,045	79%	144,003	185,451	129%
ADULT SPORTS								
PROGRAM FEE INCOME	200,000	(32,942)	232,942	132,851	57%	233,995	198,379	85%
SUBTOTAL	200,000	(32,942)	232,942	132,851	57%	233,995	198,379	85%
NATURE CENTER								
PROGRAM FEE INCOME	220,000	(36,840)	256,840	212,440	83%	188,560	212,983	113%
SUBTOTAL	220,000	(36,840)	256,840	212,440	83%	188,560	212,983	113%
OTHER PROGRAMS								
SCHOLARSHIPS	(25,000)	-	(25,000)	(5,329)	21%	(25,000)	(7,297)	29%
SPECIAL EVENTS	50,000	20,000	30,000	22,470	75%	6,900	-	0%
SENIOR ADULT PROGRAMS	25,000	(7,500)	32,500	9,812	30%	-	496	0%
YOUTH SPORTS	260,000	10,000	250,000	233,414	93%	245,591	267,366	109%
SUBTOTAL	310,000	22,500	287,500	260,166	90%	233,491	303,621	130%
TOTAL FEE BASED PROGRAMS	4,099,500	578,863	3,520,637	2,499,506	71%	2,844,781	3,501,505	123%
OTHER INCOME								
FACILITY RENTAL INCOME	475,000	30,135	444,865	301,967	68%	346,450	410,249	118%
REBATES & REIMB COSTS	38,500	8,500	30,000	42,570	142%	30,000	154,522	515%
REIMBURSEMENTS - CITY	290,000	110,000	180,000	145,841	81%	141,900	18,195	13%
MISCELLANEOUS	5,000	5,000	-	18,952	-	-	6,772	0%
ENDOWMENTS	10,000	-	10,000	8,395	84%	10,000	10,944	109%
DONATIONS	-	-	-	8,611	-	-	5,506	0%
TOTAL OTHER INCOME	818,500	153,635	664,865	526,336	79%	528,350	606,188	115%
REVENUE FROM OTHER AGENCIES								
RDA PASSTHROUGH	1,600,000	-	1,600,000	861,011	54%	1,540,000	1,593,211	103%
INVESTMENT INCOME	45,000	-	45,000	38,587	86%	40,000	55,095	138%
TAX INCOME / COUNTY	5,100,000	445,000	4,655,000	2,946,463	63%	4,178,000	4,509,290	108%
TOTAL REVENUE FROM OTHER AGENCI	6,745,000	445,000	6,300,000	3,846,061	61%	5,758,000	6,157,596	107%
TOTAL REVENUE	11,663,000	1,177,498	10,485,502	6,871,904	66%	9,131,131	10,265,290	112%

**CHICO AREA RECREATION AND PARK DISTRICT
SALARIES AND BENEFITS SUMMARY - GENERAL FUND - FUND 2490
BUDGET VERSION 2**



	2023-2024		2022-2023			2021-2022		
	BUDGET	INCREASE (DECREASE)	BUDGET	YTD	% BUDGET	BUDGET	ACTUAL	% BUDGET
SALARIES								
FULL-TIME SALARIES	3,450,000	395,000	3,055,000	2,360,034	77%	2,640,000	2,648,851	100%
PART-TIME SALARIES	3,175,000	423,000	2,752,000	1,693,670	62%	2,402,295	2,145,662	89%
ACCUMULATED LEAVE	40,000	(1,000)	41,000	-	0%	41,000	95,029	232%
INSTRUCTORS	10,000	(22,000)	32,000	60,527	189%	70,580	65,854	93%
SUBTOTAL	6,675,000	795,000	5,880,000	4,114,230	70%	5,153,875	4,955,396	96%
BENEFITS								
FICA	513,975	68,975	445,000	314,006	71%	392,000	370,770	95%
RETIREMENT	625,000	(4,000)	629,000	397,508	63%	541,000	764,169	141%
HEALTH INSURANCE	645,000	79,600	565,400	267,217	47%	438,500	310,520	71%
UNEMPLOYMENT	20,000	(10,000)	30,000	3,185	11%	98,000	14,940	15%
WORKERS COMP INSURANCE	120,000	-	120,000	106,963	89%	152,000	146,862	97%
ALLOCATION TO OTHER FUNDS	(340,750)	-	(348,441)	(263,228)	76%	(194,279)	(245,332)	126%
SUBTOTAL	1,583,225	134,575	1,440,959	825,651	356%	1,427,221	1,361,930	95%
TOTAL SALARIES & BENEFITS	8,258,225	937,266	7,320,959	4,939,881	754%	6,581,096	6,317,326	96%

**CHICO AREA RECREATION AND PARK DISTRICT
SERVICES AND SUPPLIES SUMMARY - GENERAL FUND - FUND 2490
BUDGET VERSION 2**



	2023-2024		2022-2023			2021-2022		
	BUDGET	INCREASE (DECREASE)	BUDGET	YTD	% BUDGET	BUDGET	ACTUAL YTD	% BUDGET
SERVICES AND SUPPLIES								
MARKETING	50,000	6,000	44,000	15,726	36%	30,000	12,859.78	42.9%
UNIFORM APPAREL	25,000	17,000	8,000	7,895	99%	7,000	10,131.05	144.7%
PROGRAM APPAREL	10,000	10,000	-	5,793		15,708	26,784.71	170.5%
COMMUNICATIONS	61,200	8,842	52,358	45,661	87%	46,600	42,133.53	90.4%
INSURANCE	340,600	70,600	270,000	292,512	108%	240,500	241,233.73	100.3%
TECHNOLOGY SOFTWARE	100,000	(5,000)	105,000	74,841	71%	20,000	22,256.74	111.3%
TECHNOLOGY HARDWARE	30,000	-	30,000	25,025	83%	20,000	48,616.28	243.1%
EQUIPMENT MAINTENANCE	45,000	21,750	23,250	24,857	107%	22,330	27,857.03	124.8%
EQUIPMENT	50,000	40,800	9,200	48,598	528%	8,621	20,406.78	236.7%
VEHICLE MAINTENANCE	25,000	7,000	18,000	15,698	87%	12,500	25,918.63	207.3%
STRUCTURE & GROUNDS	250,000	59,050	190,950	114,463	60%	172,100	147,338.50	85.6%
VANDALISM	5,000	(460)	5,460	1,693	31%	5,335	2,365.05	44.3%
CONTRACT SERVICES	455,880	(260,736)	716,616	368,229	51%	823,600	894,559.34	108.6%
SERVICES	530,500	238,300	292,200	201,929	69%	-	9,140.16	0.0%
LEGAL NOTICES	1,000	-	1,000	481	48%	22,000	9,401.15	42.7%
RECRUITMENT	20,000	(5,000)	25,000	10,252	41%	-	-	0.0%
RENT/LEASE STRUCTURES	2,000	-	2,000	1,000	50%	2,000	1,500.00	75.0%
SMALL TOOLS	25,000	21,100	3,900	15,013	385%	3,795	4,202.68	110.7%
PROFESSIONAL DEVELOPMENT	40,000	12,000	28,000	26,776	96%	9,000	9,167.04	101.9%
MISCELLANEOUS	10,000	-	10,000	5,179	52%	14,000	11,558.10	82.6%
SUPPLIES	350,000	(16,540)	366,540	187,980	51%	120,935	103,622.86	85.7%
HOSPITALITY	20,000	15,000	5,000	7,138	143%	5,000	2,563.80	51.3%
FUEL	60,000	10,000	50,000	37,188	74%	60,000	52,545.88	87.6%
TRANSPORTATION	4,000	300	3,700	1,980	54%	3,470	660.00	19.0%
BOARD MEETING	10,000	-	10,000	4,775	48%	10,000	9,350.00	93.5%
USE TAX	1,500	-	1,500	-	0%	1,500	327.28	21.8%
TRAVEL	10,000	-	10,000	4,524	45%	15,000	8,298.54	55.3%
SUBTOTAL	2,531,680	250,006	2,281,674	1,545,207	68%	1,772,694	1,813,557.83	102.3%
UTILITIES								
WATER	160,000	8,479	151,521	70,688	47%	97,955	109,062.04	111.3%
ELECTRICITY	330,000	20,928	309,072	217,418	70%	271,032	375,322.78	138.5%
GAS	75,000	(4,992)	79,992	53,366	67%	57,658	43,715.22	75.8%
SEWER	20,000	12,651	7,349	7,703	105%	6,400	7,436.43	116.2%
SUBTOTAL	585,000	37,066	547,934	349,175	64%	433,045	535,536.47	123.7%
TOTAL SERVICE & SUPPLY	3,116,680	287,072	2,829,608	1,894,382	67%	2,205,739	2,349,094.30	106.5%

**CHICO AREA RECREATION AND PARK DISTRICT
BUDGET VERSION 2**



FY 2023/2024 CAPITAL IMPROVEMENTS

CAPITAL PROJECTS - DEFERRED MAINTENANCE/REPLACEMENT

DISTRICT WIDE	ADA Compliance Upgrades	135,000
DISTRICT WIDE	Deferred Maintenance	150,000
DISTRICT WIDE	Irrigation Smart Controller Upgrades	115,000
CARD CENTER	Roof & Exterior Repair/Painting	200,000
COMMUNITY PARK	Field House Wall Padding	27,600
DEGARMO PARK	Replace Soccer Goals	25,000
LAKESIDE	Lakeside Blinds	17,250
LAKESIDE	Lakeside Carpet Replacement	45,000
		714,850

CAPITAL PROJECTS - PLAY STRUCTURES

ROTARY PARK	Replace 5-12 Play Structure	155,250
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CAPITAL IMPROVEMENTS

COMMUNITY PARK	Bocce Ball Court	853,000	Carry forward
DFJ	Chapman Park Renovation	2,900,000	Carry forward
AQUATIC CENTER	Design Phase	1,700,000	
LAKESIDE	Permanent Projectors	23,000	
		5,476,000	

CAPITAL EXPANSION

COMMUNITY PARK	Renovate & Expand Maintenance Hub	1,300,000
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FIXED ASSETS

DeGarmo Painter Replacement	8,050
Gator Replacement	13,500
Wood Chipper Replacement	85,000
New Vehicle (Roving Crew)	40,000
Vehicle Replacement (2 Trucks)	80,000
Vehicle Replacement (Utility Truck)	60,000
New Standing Mower	15,000
New Gator (Wildwood)	13,500
Movie Equipment	19,000
	334,050

TOTAL 7,980,150

FUNDING SOURCES

Prop 68 Grant	2,900,000
Dev. Impact Fees	3,226,000
Neighborhood Impact Fees	55,250
General Fund Unassigned Fund Balance	1,798,900
SOURCES TOTAL	7,980,150

**CHICO AREA RECREATION AND PARK DISTRICT
ADMINISTRATIVE CONTRACT SERVICES
BUDGET VERSION 2**



	2023-2024	2022-2023	CHANGE	
ADMINISTRATIVE SERVICES				
ACTUARIAL EVALUATION SOFTWARE	7,105	7,105	-	
DISTRICT ERP	45,500		45,500	
CONTENT MANAGEMENT			-	
REGISTRATION SUPPORT FEES	150,000	150,000	-	
ERP IMPLEMENTATION	95,000	65,000	30,000	Carry Forward
IT SUPPORT	90,000	98,000	(8,000)	
COMPUTER SOFTWARE	100,000	105,000	(5,000)	
	<u>487,605</u>	<u>425,105</u>	<u>62,500</u>	
OFFICE EQUIPMENT SERVICE CONTRACTS				
COPY MACHINE	18,000	18,000	-	
POSTAGE MACHINE	6,000	6,000	-	
	<u>24,000</u>	<u>24,000</u>	<u>-</u>	
MISCELLANIOUS SERVICES				
AUDIT	17,500	17,000	500	
GASB 68 REPORTS	700	700	-	
LEGAL SERVICES	25,000	25,000	-	
EMPLOYEE BACKGROUND CHECK	20,000	18,000	2,000	
FRAUD HOTLINE	1,075	1,075	-	
ELECTION		125,000	(125,000)	
	<u>64,275</u>	<u>186,775</u>	<u>(122,500)</u>	
TOTAL ADMIN CONTRACT SERVICES	<u>575,880</u>	<u>635,880</u>	<u>(60,000)</u>	

**CHICO AREA RECREATION AND PARK DISTRICT
GENERAL FUND - SUMMARY OF FUND BALANCE
BUDGET VERSION 2**



CATEGORY	DESCRIPTION	BEGINNING	PROJECTED ACTIVITY	ENDING
SPENDABLE	COMMITTED			
	PETTY CASH	1,500.00	-	1,500.00
	GENERAL RESERVE	2,500,000.00		2,500,000.00
	COMMITTED BALANCE	<u>2,501,500.00</u>	<u>-</u>	<u>2,501,500.00</u>
	UNASSIGNED			
	WORKING CAPITAL	<u>5,000,000</u>	<u>(1,745,805)</u>	<u>3,256,200</u>
	SPENDABLE BALANCE	<u>7,501,500</u>	<u>(1,745,805)</u>	<u>5,757,700</u>
NON-SPENDABLE	INVESTMENT CAP ASSETS (NET OF RELATED DEBT)	<u>26,714,068</u>	<u>334,050</u>	<u>27,015,018</u>
	TOTAL FUND BALANCE	<u>34,215,568</u>	<u>(1,411,755)</u>	<u>32,772,718</u>

* Unassigned Fund Balance is affected by changes made to reserves, as well as current year net income. The Unassigned Fund Balance is an estimate and will continue to change as revenues and expenses are recorded throughout the fiscal year.

Under GASB #54 the Fund Balance is classified under different sub-categories as follows:

Spendable - Restricted: Has constraints on spending that are legally enforceable by outside parties.

Spendable - Unrestricted - Committed: Has constraints on spending that the District imposes upon itself by high-level formal action prior to the close of the period.

Spendable - Unrestricted - Assigned: Applies to resources intended for spending for a purpose set by the governing body itself or by some person or body delegated to exercise such authority in accordance with policy established by the board.

Spendable - Unrestricted - Unassigned: Residual fund balance.

Non-Spendable: Not available for spending, either now or in the future, because of the form of the asset (e.g. fixed assets).

**CHICO AREA RECREATION AND PARK DISTRICT
EXECUTIVE SUMMARY OF REVENUES AND EXPENDITURES - DEVELOPMENT IMPACT FEES
BUDGET VERSION 2**



	2022-2023		2022-2023			2021-2022		
	BUDGET	INCREASE (DECREASE)	BUDGET	YTD	% BUDGET	BUDGET	ACTUAL	% BUDGET
FUND 2470 COMMUNITY PARK FEES (CITY)								
INCOME								
PARK IMPACT FEES	2,000,000	-	2,000,000	5,472,557	274%		3,305,107	
INTEREST INCOME	15,000	-	15,000	-	0%		25,477	
TOTAL INCOME	2,015,000	-	2,015,000	5,472,557	274%		3,330,583	
FUND BALANCE	12,540,628		7,568,070	11,025,628	146%		5,553,070	
UTILIZATION OF FUND BALANCE	2,726,000		891,300	500,000	56%			
ENDING FUND BALANCE	9,814,628		6,676,770	10,525,628	158%		5,553,070	
FUND 2480 PARK FEES (COUNTY)								
INCOME								
PARK IMPACT FEES	60,000	-	60,000	26,125	44%	60,000	76,309	127%
INTEREST INCOME	-	-	-	-	0%	700	-	0%
TOTAL INCOME	60,000	-	60,000	26,125	44%	60,700	76,309	127%
FUND BALANCE	514,618		488,493	454,618	93%	412,884	428,493	103.8%
UTILIZATION OF FUND BALANCE	-		-	-		-	-	
ENDING FUND BALANCE	514,618		488,493	454,618	93%	412,884	428,493	103.8%

CHICO AREA RECREATION AND PARK DISTRICT
EXECUTIVE SUMMARY OF REVENUES AND EXPENDITURES - ASSESSMENT DISTRICTS
BUDGET VERSION 2



	2023-2024		2022-2023			2021-2022		
	BUDGET	INCREASE (DECREASE)	BUDGET	YTD	% BUDGET	BUDGET	ACTUAL	% BUDGET
FUND 2495 OAK WAY PARK								
INCOME								
ASSESSMENTS	23,800	(96)	23,896	12,610	53%	23,820	23,030	96.7%
INTEREST INCOME	-	-	-	-	-	-	164	0.0%
TRF FROM GENERAL FUND	121,000	(7,446)	128,446	-	-	74,829	65,102	97.6%
TOTAL INCOME	144,800	(7,542)	152,342	12,610	8.3%	98,649	88,297	98%
OPERATING EXPENDITURES								
SALARIES AND BENEFITS	105,000	(20,915)	125,915	94,436	75%	71,614	71,614	100.0%
SERVICES AND SUPPLIES	39,800	13,373	26,427	14,537	55%	27,035	16,683	62%
TOTAL OPERATING EXPENSES	144,800	(7,542)	152,342	108,973	71.5%	98,649	88,297	90%
NET INCOME (LOSS)	-	-	-	(96,362.94)	-	-	-	-

FUND 2497 PETERSON PARK								
INCOME								
ASSESSMENTS	42,400	(90)	42,490	23,638	56%	42,490	42,308	99.6%
INTEREST INCOME	-	-	-	-	-	-	302	0.0%
TRF FROM GENERAL FUND	79,000	(10,582)	89,582	-	-	38,700	43,311	111.9%
TOTAL INCOME	121,400	(10,672)	132,072	23,638	17.9%	81,190	85,921	106%
OPERATING EXPENDITURES								
SALARIES AND BENEFITS	90,500	(8,641)	99,141	74,356	75%	51,053	51,052	100.0%
SERVICES AND SUPPLIES	30,900	(2,031)	32,931	22,194	67%	30,137	34,869	116%
TOTAL OPERATING EXPENSES	121,400	(10,672)	132,072	96,550	73.1%	81,190	85,921	106%
NET INCOME (LOSS)	-	-	-	(72,912.00)	-	-	-	-

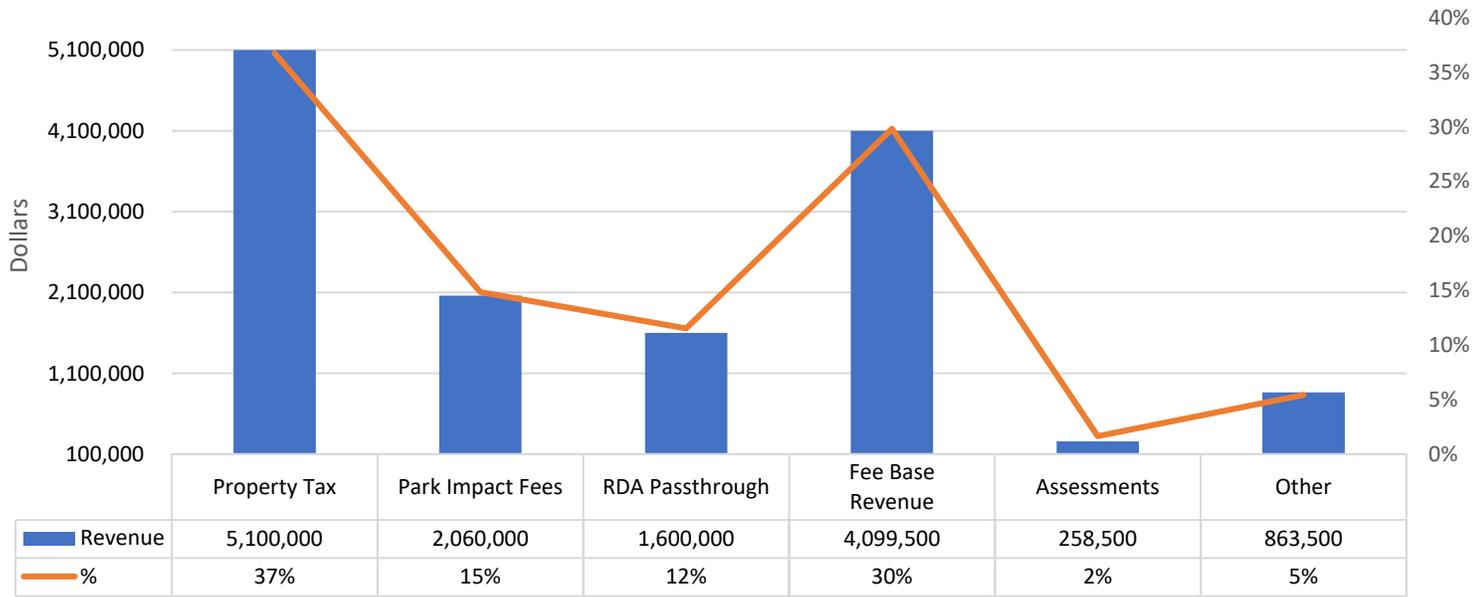
FUND 2495 BARONI PARK								
INCOME								
ASSESSMENTS	162,300	138,404	23,896	12,610	53%	95,311	95,050	96.7%
INTEREST INCOME	-	-	-	-	-	300	708	0.0%
TRF FROM GENERAL FUND	-	(128,446)	128,446	-	-	-	967	97.6%
TOTAL INCOME	162,300	9,958	152,342	12,610	8.3%	98,649	96,725	98%
OPERATING EXPENDITURES								
SALARIES AND BENEFITS	123,250	(2,665)	125,915	94,436	75%	70,590	71,614	100.0%
SERVICES AND SUPPLIES	34,050	7,623	26,427	14,537	55%	19,721	20,056	62%
TOTAL OPERATING EXPENSES	157,300	4,958	152,342	108,973	71.5%	90,311	91,670	102%
NET INCOME (LOSS)	5,000	5,000	-	(96,363)	-	8,338	5,055	60.6%

FUND TBD INDIGO PARK	
INCOME	
ASSESSMENTS	30,000
INTEREST INCOME	-
TRF FROM GENERAL FUND	-
TOTAL INCOME	30,000
OPERATING EXPENDITURES	
SALARIES AND BENEFITS	22,000
SERVICES AND SUPPLIES	8,000
TOTAL OPERATING EXPENSES	30,000
NET INCOME (LOSS)	-

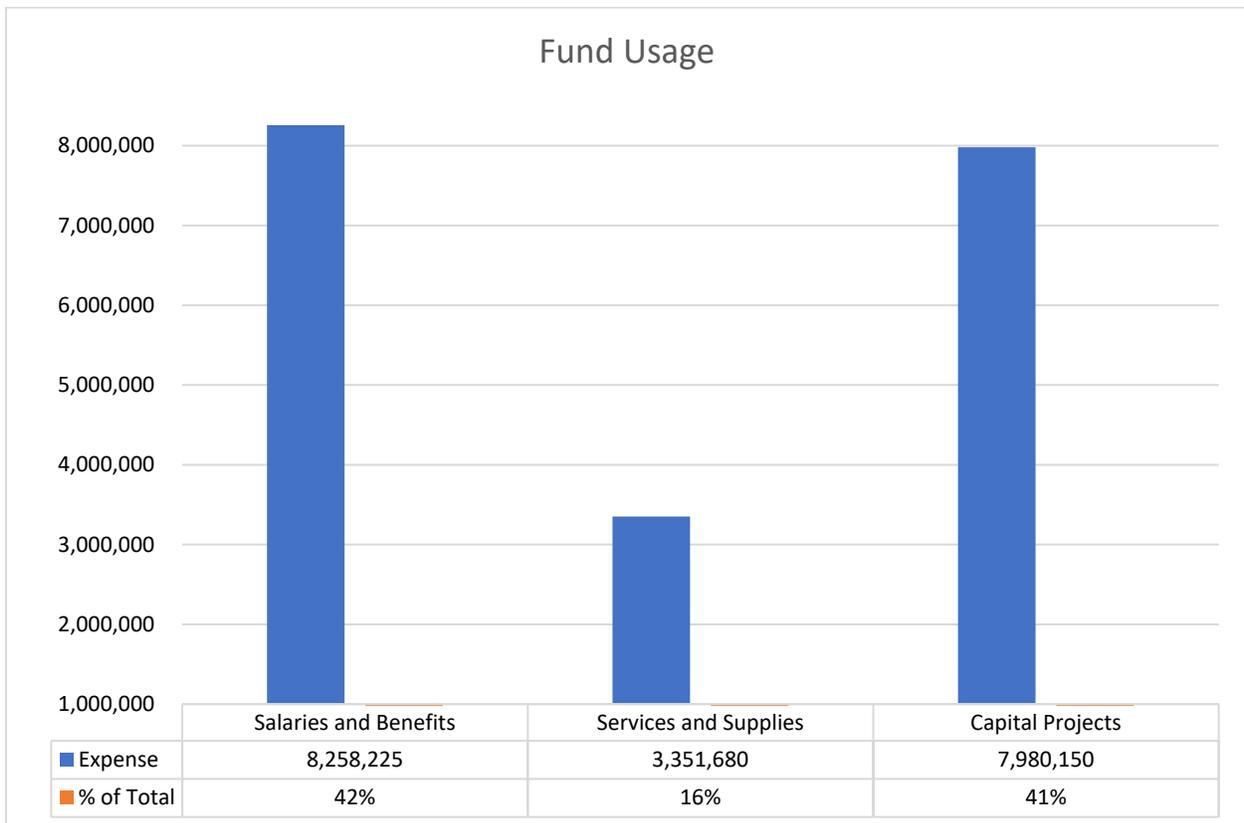
- Property tax assessments on the residents in the Oak Way, Peterson, and Baroni Assessment Districts are to support the operating costs of the parks, which are maintained by CARD.
- The Oak Way and Peterson Assessment Districts are capped and cannot be increased. CARD's General Fund supplements the operating expenses of the parks.
- Fund Balance is designated Spendable - Restricted for park maintenance and operation. □

**CHICO AREA RECREATION AND PARK DISTRICT
SOURCES AND USAGE OF FUND
BUDGET VERSION 2**

Fund Sources



Fund Usage



**CHICO AREA RECREATION AND PARK DISTRICT
BUDGET VERSION 4
PARK SITES AND FACILITIES**



The Chico Area Recreation and Park District serves a 225 square mile area with an approximated population of 109,000. The District is located in the northwest corner of Butte County, California including the urban area of Chico and surrounding farmland.

The District currently operates three recreation centers, one aquatics center, one gymnasium, and six park and recreation areas. District parks range in size from .44 acres to 40 acres. Park sites and facilities operated by the District include:

FACILITIES

Community Center

Location: 545 Vallombrosa Avenue
Size: 3 acres
Facilities: CARD administrative offices, recreation classrooms and multi-purpose room

Chico Creek Nature Center

Location: 1968 East 8th Street
Size: 3.25 acres
Facilities: Animal museum, exhibit hall, nature classroom, and administrative offices

Dorothy F. Johnson Neighborhood Center

Location: 775 East 16th Street
Size: 3 acres
Facilities: Community center, playground, picnic area and basketball court

Lakeside Pavilion

Location: 2565 California Park Drive
Size: 1.6 acres
Facilities: Community center, administrative offices and multi-purpose room

Pleasant Valley Pool and Recreation Center

Location: 2320 North Avenue
Size: 1.1 acres
Facilities: Community center and swimming pool

COMMUNITY PARKS

Community Park

Location: East 20th Street and Martin Luther King Jr. Parkway
Size: 40 acres
Facilities: Playground, picnic area, softball fields, tennis courts, pickleball courts, soccer fields, sand volleyball courts, restrooms and gymnasium

DeGarmo Park

Location: 199 Leora Court
Size: 36 acres
Facilities: Pavilion, playground, picnic area, softball fields, soccer fields and dog park

Hooker Oak Recreation Area

Location: 1928 Manzanita Avenue
Size: 35 acres
Facilities: Playground, picnic area, basketball court, baseball field and softball fields

Wildwood Park

Location: 100 Wildwood Avenue
Size: 18 acres
Facilities: Pavilion and picnic area, playground and softball fields

**CHICO AREA RECREATION AND PARK DISTRICT
BUDGET VERSION 4
PARK SITES AND FACILITIES**



OTHER PARK SITES

Baroni Park

Location: Bruce Road at Remington Drive
Size: 7.285 acres
Facilities: Playground, basketball court, picnic area and open space

Centennial Park

Location: Glenshire Lane
Size: 5 acres
Facilities: Playground, basketball court, picnic area and open space

Hancock Park

Location: North Marigold Ave.
Size: 3.61 acres
Facilities: Turf play field and pathways

Hartley Park

Location: 3 Cattail Court
Size: 5 acres
Facilities: Open space

Husa Ranch/Nob Hill

Location: 868 Palo Alto St
Size: 2.9 acres
Facilities: Playground, basketball court, disk golf and open space

Henshaw Avenue Park

Location: Henshaw Avenue
Size: 5 acres
Facilities: Undeveloped

Humboldt Avenue Skatepark

Location: Humboldt Avenue at Flume Street
Size: .89 acres
Facilities: Skateboard park with restrooms

Oak Way Park

Location: 1510 West 8th Avenue
Size: 8.7 acres
Facilities: Playground, basketball court, picnic area and restrooms

Peterson Park

Location: Rollins Lake Drive and Denali Drive
Size: 5.5 acres
Facilities: Playground, picnic area and basketball court

Rotary Park

Location: East 16th Street and Broadway
Size: .7 acres
Facilities: Playground, picnic area and basketball court

Sycamore Park

Location: One Mile Recreation Area
Size: 3.5 acres
Facilities: Softball field

Keefer Creek Park

Location: Guntren Road
Size: 10.3 acres
Facilities: Undeveloped

**CHICO AREA RECREATION AND PARK DISTRICT
BUDGET VERSION 2
PART TIME SALARY SCHEDULE
2023-2024 FISCAL YEAR**



July-Dec 2023

TITLE	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
Recreation Leader	\$15.50	\$16.00					
Sr Recreation Leader	\$16.50	\$17.00	\$17.50				
Director	\$18.50	\$19.00	\$19.50	\$20.00	\$20.50	\$21.00	\$21.50
Program Manager	\$21.50	\$22.00	\$22.50	\$23.00	\$23.50	\$24.00	\$24.50
Swim Instructor	\$15.50	\$16.00					
Lifeguard	\$16.50	\$17.00	\$17.50	\$18.00			
Asst. Head Guard	\$18.50	\$19.00					
Head Guard	\$19.50	\$20.00	\$20.50				
Event Attendant	\$16.00	\$16.50					
Lead Event Attendant	\$17.00	\$17.50					
Event Coordinator	\$20.00	\$20.50	\$21.00				
Maintenance Aid I	\$15.50	\$16.00					
Maintenance Aid II	\$16.50	\$17.00	\$17.50				
Finance Technician	\$20.00	\$20.50	\$21.00				
Asst Customer Service Rep	\$15.50	\$16.00	\$16.50				

TITLE	Range	Min	Max
Adult Sports Official		\$19.00	\$29.00

Jan-June 2024 (If Min Wage Increases)

TITLE	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
Recreation Leader	\$16.00	\$16.50					
Sr Recreation Leader	\$17.00	\$17.50	\$18.00				
Director	\$19.00	\$19.50	\$20.00	\$20.50	\$21.00	\$21.50	\$22.00
Program Manager	\$22.00	\$22.50	\$23.00	\$23.50	\$24.00	\$24.50	\$25.00
Swim Instructor	\$16.00	\$16.50					
Lifeguard	\$17.00	\$17.50	\$18.00	\$18.50			
Asst. Head Guard	\$19.00	\$19.50					
Head Guard	\$20.00	\$20.50	\$21.00				
Event Attendant	\$16.50	\$17.00					
Lead Event Attendant	\$17.50	\$18.00					
Assistant Facilities Coordinator	\$19.50	\$20.00	\$21.50				
Maintenance Aid I	\$16.00	\$16.50					
Maintenance Aid II	\$17.00	\$17.50	\$18.00				
Finance Technician	\$20.00	\$21.50	\$22.00				
Asst Customer Service Rep	\$16.00	\$16.50	\$17.00				

TITLE	Range	Min	Max
Adult Sports Official		\$16.50	\$29.00

NOTES:

Step increases are performance based and reviewed annually.

Starting salary dependent on relevant background and experience

PT Employees are limited to a maximum of 999 hours per Fiscal Year (Jul 1 - Jun 30).

Extended PT Employees are limited to a maximum of 1,559 hours per Calendar Year (Jan 1 - Dec 31).

FY 2023/2024

CHICO AREA RECREATION AND PARK DISTRICT
SALARY SCHEDULE - Proposed
Effective July 1, 2023-June 30,2024

Union	Classification	Step A	Step B	Step C	Step D	Step E	Step F
	General Manager	136,500 per yr					
Unrep	Manager						
	Hourly	38.24	40.16	42.16	44.27	46.49	48.81
	Monthly	6,628.92	6,960.36	7,308.38	7,673.80	8,057.49	8,460.36
	Annually	79,547.00	83,524.35	87,700.56	92,085.59	96,689.87	101,524.36
Unrep	HR/Recruitment Specialist						
	Hourly	25.01	26.26	27.57	28.95	30.40	31.92
	Monthly	4,335.09	4,551.84	4,779.44	5,018.41	5,269.33	5,532.79
	Annually	52,021.07	54,622.12	57,353.23	60,220.89	63,231.93	66,393.53
Unrep	Finance Specialist						
	Hourly	25.01	26.26	27.57	28.95	30.40	31.92
	Monthly	4,335.09	4,551.84	4,779.44	5,018.41	5,269.33	5,532.79
	Annually	52,021.07	54,622.12	57,353.23	60,220.89	63,231.93	66,393.53
Unrep	Events Coordinator						
	Hourly	21.76	22.85	23.99	25.19	26.45	27.77
	Monthly	3,771.53	3,960.10	4,158.11	4,366.01	4,584.32	4,813.53
	Annually	45,258.33	47,521.24	49,897.31	52,392.17	55,011.78	57,762.37
Unrep	Admin/Customer Service Rep						
	Hourly	21.76	22.85	23.99	25.19	26.45	27.77
	Monthly	3,771.53	3,960.10	4,158.11	4,366.01	4,584.32	4,813.53
	Annually	45,258.33	47,521.24	49,897.31	52,392.17	55,011.78	57,762.37
Unrep	Marketing Coordinator						
	Hourly	30.82	32.36	33.98	35.67	37.46	39.33
	Monthly	5,341.58	5,608.66	5,889.10	6,183.55	6,492.73	6,817.36
	Annually	64,099.00	67,303.95	70,669.15	74,202.61	77,912.74	81,808.37
Unrep	Recreation Coordinator						
	Hourly	25.45	26.72	28.05	29.46	30.93	32.48
	Monthly	4,410.48	4,631.01	4,862.56	5,105.68	5,360.97	5,629.02
	Annually	52,925.78	55,572.07	58,350.67	61,268.21	64,331.62	67,548.20
Supervisors Unit - Local 39	Supervisor						
	Hourly	33.46	35.13	36.89	38.73	40.67	42.70
	Monthly	5,799.59	6,089.57	6,394.05	6,713.76	7,049.44	7,401.92
	Annually	69,595.14	73,074.90	76,728.64	80,565.07	84,593.33	88,822.99
Parks Unit - SEIU	Utility II						
	Hourly	31.02	32.57	34.19	35.90	37.70	39.58
	Monthly	5,376.02	5,644.82	5,927.06	6,223.42	6,534.59	6,861.32
	Annually	64,512.24	67,737.85	71,124.75	74,680.98	78,415.03	82,335.78
Parks Unit - SEIU	Utility I						
	Hourly	26.79	28.13	29.54	31.02	32.57	34.20
	Monthly	4,644.42	4,876.64	5,120.47	5,376.49	5,645.32	5,927.59
	Annually	55,733.02	58,519.67	61,445.65	64,517.93	67,743.83	71,131.02
Parks Unit - SEIU	Maintenance Worker						
	Hourly	18.45	19.37	20.34	21.36	22.43	23.55
	Monthly	3,198.00	3,357.90	3,525.80	3,702.08	3,887.19	4,081.55
	Annually	38,376.00	40,294.80	42,309.54	44,425.02	46,646.27	48,978.58



Chico Area Recreation and Park District Board of Directors

Staff Report FI-23-019
Finance Agenda E
Regular Agenda 4.4

STAFF REPORT

DATE: May 25, 2023
TO: Board of Directors
FROM: Angie Carpenter, Finance Manager
SUBJECT: Investment Policy

BACKGROUND

In April, the Board of Directors discussed ways to maximize investments for the District. Government Code Sections 53601, et seq., allow the legislative body of a local agency to invest surplus monies not required for the immediate necessities of the local agency. The proposed policy defines guidelines for investing District fund within Government Code.



POLICY 2130 – INVESTMENT POLICY

POLICY #2130		INVESTMENT POLICY	
EFFECTIVE DATE	TBD	VERSION # 1.0	
DATE OF LAST REVISION	5/22/2023	NEXT REVIEW DATE	4/1/2025

APPLIES TO	
Division	Districtwide
Sub-Division	Finance

VERSION	REVISION DATE	DESCRIPTION OF CHANGE/SUPERSEDE	AUTHOR
1	5/22/2023	Initial	Angela Carpenter

RATIONALE

The State Legislature has declared the deposit and investment of public funds by local officials and local agencies is an issue of statewide concern. Government Code Sections 53601, et seq., allow the legislative body of a local agency to invest surplus monies not required for the immediate necessities of the local agency; and,

- a. The treasurer or fiscal officer of a local agency is required to annually prepare and submit a statement of investment policy and such policy, and any changes thereto, is to be considered by the local agency’s legislative body at a public meeting (GC § 53646(a)). The statement shall also be annually presented to any oversight agency of the local agency.
- b. For these reasons and to ensure prudent and responsible management of the public’s funds, it is the policy of the District to invest funds in a manner that will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the District and conforming to all statutes governing the investment of District funds.

TERMS AND DEFINITIONS

TERM	DEFINITION

PROCEDURE

This investment policy applies to all financial assets of the District. These funds are accounted for in the annual audited financial statements of the District and include:

- Demand Accounts
- Investments

- General Fund
- Local Agency Investment Funds [others]
- Operation and Maintenance Funds
- Enterprise Funds [others]

PRUDENCE

The Board and people authorized to make investment decisions subject to these policies are fiduciaries subject to the prudent investor standard. When investing, reinvesting, purchasing, acquiring, exchanging, selling, or managing public funds, a fiduciary shall act with care, skill, prudence, and diligence under the circumstances then prevailing, including, but not limited to, the general economic conditions and the anticipated needs of the District, that a prudent person acting in a like capacity and familiarity with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the District.

Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of capital as well as the probable income to be derived.

Investment officers acting in accordance with written procedures and the investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from policy or expectations are reported in the next issued quarterly treasury report, and appropriate actions are taken to control adverse developments. When a deviation poses a significant risk to the District's financial position, the fiscal officer shall notify the Board immediately.

OBJECTIVES

As specified in GC §53600.5, when investing, reinvesting, purchasing, acquiring, exchanging, selling, or managing public funds, the primary objectives of the investment activities, in priority order, shall be:

- a) Safety: Safety of principal is the foremost objective of the investment program. Investments of the District shall be undertaken in a manner that seeks to ensure the preservation of capital in the whole portfolio. To attain this objective, diversification is required in order that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio.
- b) Liquidity: The secondary objective shall be to meet the liquidity needs of the District.
- c) Yield: The third objective shall be to achieve a return on the funds under the District's control.

###

Authority: GC § 53600.6 and § 53630.1; and, GC Sections 53601, et seq

Author

Date

Senior Leadership Team
Content and Form Review

Date

Annabel Grimm
General Manager

Date

Board of Directors Approval

Date



STAFF REPORT

DATE: May 25, 2023
TO: Board of Directors
FROM: Annabel Grimm, General Manager
SUBJECT: Acquisition of Property

BACKGROUND

As stated in the 2018 Master Plan Update, the District has taken the initiative to evaluate park and recreation needs within the community and subsequently create innovative solutions to ensure that the greater Chico area continues to be a place where people have the desire to live, work, and play.

As the population of the Chico area continues to grow, demand for recreation facilities and activities has also increased. The District's ability to expand is limited by the lack of space and real property. The District has two remaining undeveloped properties. DeGarmo Park has approximately 15 acres of undeveloped area that is slated for two artificial soccer fields. Henshaw Park is about 5 acres of neighborhood parkland with a proposed design phase in 2025/26.

RECOMMENDATION

Given the demand and limited space for the District to expand, it is recommended that the Board authorize the General Manager to seek property acquisition opportunities.



**RESOLUTION 23-010 OF THE BOARD OF DIRECTORS OF THE
CHICO AREA RECREATION AND PARK DISTRICT**

APPROVING THE APPLICATION FOR LAND AND WATER CONSERVATION FUND FOR THE
AQUATIC RECREATION CENTER PROJECT

WHEREAS, the Congress under Public Law 88-578 has authorized the establishment of a federal Land and Water Conservation Fund Grant-In-Aid program, providing matching funds to the State of California and its political subdivisions for acquiring lands and developing Facilities for public outdoor recreation purposes; and

WHEREAS, the California Department of Parks and Recreation is responsible for administration of the program in the State, setting up necessary rules and procedures governing APPLICATIONS by local agencies under the program; and

WHEREAS, the APPLICANT certifies by resolution the approval of the APPLICATION and the availability of eligible MATCHING funds prior to submission of the APPLICATION to the State; and

NOW, THEREFORE, BE IT RESOLVED that the that the Board of Directors of CARD hereby:

1. Approves the filing of an APPLICATION for Land and Water Conservation Fund assistance for the proposed; Aquatic Recreation Center Project
2. Certifies that the APPLICANT has reviewed, understands, and agrees to the General Provisions contained in the CONTRACT shown in the Grant Administration Guide; and
3. Agrees to abide by 54 U.S.C. §200305(f)(3) which requires, "No property acquired or developed with assistance under this section shall, without the approval of the National Secretary of the Interior, be converted to other than public outdoor recreation uses. The Secretary shall approve such conversion only if he finds it to be in accord with the then existing comprehensive statewide outdoor recreation plan and only upon such conditions as he deems necessary to assure the substitution of other recreation properties of at least equal fair market value and of reasonably equivalent usefulness and location."
4. Certifies that said agency has MATCHING funds from eligible source(s) and can finance 100 percent of the PROJECT, which up to half may be reimbursed; and

5. Agrees to comply with all applicable federal, state and local laws, ordinances, rules, regulations and guidelines.
6. Appoints the General Manager as agent of the APPLICANT to conduct all negotiations and execute and submit all documents, including, but not limited to, APPLICATIONS, CONTRACTS, amendments, payment requests, and compliance with all applicable current state and federal laws which may be necessary for the completion of the aforementioned PROJECT.

PASSED AND ADOPTED at a Regular Meeting of the Board of Directors of the Chico Area Recreation and Park District on the 25TH day of May 2023 by the following vote:

Ayes:

Noes:

Abstain:

Absent:

ATTEST:

Michael McGinnis, Chair
Board of Directors

Holli Drobny
Clerk of the Board



STAFF REPORT

DATE: May 25, 2023
TO: Board of Directors
FROM: Annabel Grimm, General Manager
SUBJECT: Acquisition of Property

BACKGROUND

At the June 23, 2022, Board of Directors meeting, the Board authorized staff to pursue the donation of a 10-acre property located at Esplanade and Garner Lane for an Aquatics Facility. In October, District staff met with philanthropists Ken Grossman and Katie Gonser to discuss the Aquatics Facility project and confirmed the District's interest in the property donation. The Board then directed District staff to request proposals for concept, design, and bid package. In March, the Board selected Confluence Inc. as the awardee of the proposal, and the District executed the contract with the firm. As part of this contract, Confluence Inc. will collect community and stakeholder input on the concept and design for the Aquatic Facility at the Esplanade and Garner Lane property.

RECOMMENDATION

The Board of Directors formally accept the land donation from Ken Grossman and Katie Gonser for the use of an Aquatic Recreation Center.



STAFF REPORT

DATE: May 25, 2023
TO: Board of Directions
FROM: Anjie Goulding
SUBJECT: Recreation Update - May

Youth and Adult Sports

Youth and Adult Sports spring season is wrapping up and summer preparation is in full swing. Summer Youth Sports camps kick off June 5th and Adult Sports summer leagues begin June 12th! We have a great team of staff who are working hard and excited to spread a love of the game to all our participants!

Aquatics

Training for summer Aquatic staff has started and we continue to recruit more lifeguards! We are optimistic about being able to staff Sycamore Pool but are still very tight on numbers. There is one more lifeguard training class running the week of May 22nd, and we should have a better picture by Friday, May 26th of our staffing for summer. Pleasant Valley Pool opens June 5th, and our aquatic staff cannot wait to see you in the pool!

Camps

CARD Summer Camps are just around the corner, and we are actively working through our waitlists. Summer Camp staff training and prep is underway. We have partnered with three local schools to offer free or reduced fees for Summer Camps. Wildflower Open Classroom, Chico Country Day and Inspire School of Arts all have funds to cover the enrollment costs of summer camps. This will be a tremendous benefit to families. Inquiries about the 1:1 aide option for Summer Camp is also starting to pick up as more families learn about this service CARD provides. We have several new families taking advantage of this service and we couldn't be more excited.

Nature Center

The Chico Creek Nature Center (CCNC) received its Restricted Species Permit from the California Department of Fish and Wildlife last month, a permit the organization has been striving to achieve for several years. This momentous accomplishment will allow the CCNC to inhabit non-releasable restricted birds and mammals in its Living Animal Museum in Bidwell Park.

After School Program

CARD's After School Program is closing out the school year on June 2nd and re-enrollment for next school year is underway. The waitlist for CARDS remaining 5 programs and all CARD paid spots at Blast sites is currently open and spots will be filled during the summer. The ASP team is also working on hiring and selecting next year's employees and TAP student employees. TAP (Teaching in the After School Program) is the PV High career pathway class that gives PV High students the opportunity to work in our After School Programs and receive school credit. It's a growing program and we expect to have 21 TAP student employees next year.



STAFF REPORT

DATE: May 25, 2023
TO: Board of Directors
FROM: Scott Schumann
SUBJECT: Parks and Facilities Update - May

In addition to the items addressed in the April 19th Facility Committee Meeting, below are additional updates.

Capital Projects Updates:

Peterson Park and Hooker Oak Park Play Structures

Installations of these two play structures have been delayed due to permit approval lead times. Staff are working with the installer to maintain a window for installation in June 2023 if permits can be processed. If permit delays persist, the installations may be scheduled for September of 2023.

Bocce

Steel shade structure engineering and specifications are being reviewed by the City of Chico. Staff provided a preliminary review of this installation in February 2023 which indicated no issues with the proposed plan, anticipated permit approval is June 2023.

Community Park Lighting

Contract is underway for replacement of failing bulbs/ballasts at Community Park softball fields. Installation is scheduled for May 30th – June 1st with no impact to ongoing programming.

Deferred Maintenance

The Project Crew has completed renovation of the PV Rec Center kitchen and begun renovation of the DFJ kitchen with improvements to existing infrastructure, cabinets, counters, accessibility, and appliances. Staff will present a status update to the Facilities Committee detailing deferred maintenance addressed this fiscal year and anticipated projects for 2023-2024 Fiscal Year.

Ball Field Repairs

Staff are developing a renovation plan to address the infield lip on various softball/baseball fields across the district through a combination of inhouse labor and external contract work; this approach is in the effort to efficiently bring the fields to the desired standard while also maintaining existing park resources.

Summer Preparations

With the onset of summer programming and increased registration numbers, Park and Facility Staff are implementing several maintenance and improvement tasks to accommodate increased use such as modifications to the archery site for Camp Chi-da-ca, picnic site maintenance at the Nature Center, waxing CARD Center main hall floors, and adding fabricated bark to all District playgrounds to improve safety and access.

ADA Improvements

Contractors are being considered for the CARD Center ADA improvements approved during the April Board Meeting. We anticipate work to be occurring in June 2023 with consideration for impacts to programming/parking.

Staffing

The Fall Internship for Parks and Facilities has been filled by Ty Thomson, a Recreation Major from CSU Chico. He will begin his internship in the fall with the hopes of staying with the District after the conclusion of his program. His special project will support the updating of a Parks and Facilities Operations Manual.



STAFF REPORT

DATE: May 25, 2023
TO: Board of Directors
FROM: Annabel Grimm
SUBJECT: General Manager Update – May

Acquisition of Park and Greenspace

District staff has been working with the Developer of Valley's Edge on an agreement to define what parks and greenspace would be owned and operated by CARD and their associated funding mechanisms if the project approved by the City Council in January 2023 moves forward.

Capital Projects

Bocce: The project's groundbreaking event was on May 4 at 3 PM and was very well attended by the Bocce community and other District partners. The Chico Bocce Club donated \$27,450 toward the project.

Aquatic Center: Confluence, the design firm for the aquatic center, was in Chico May 11-13 to kick off the public input phase of the project. Confluence reported that they interacted and received design feedback from approximately 600-800 community members. Hundreds of people engaged in voting for the amenities they would like incorporated into the design at the Thursday and Saturday markets as well as Bidwell Junior. A stakeholder group has been established and will be part of a design workshop tentatively scheduled for June 21.

Admin Projects

.gov: The District's domain is being transitioned from .com to .gov ahead of proposed legislation. The purpose is to increase cybersecurity. This change will also allow CARD to qualify for significant cost savings on software licensing and technology purchases.

Notable Meetings

Chico Chamber of Commerce: The District was invited to report on the aquatics project at the Legislative Action Committee on May 16.

EBC Chico Tourism Committee: The Committee met on May 18 to discuss the budget, an update on the Travel Chico initiative, and the DCBA downtown music event.

City of Chico Public Works: District staff met with the new director of Public Works and staff to discuss various street and frontage improvements impacting CARD properties and projects.

Central Little League: The President of CLL would like to explore a philanthropic partnership to add softball fields at Wildwood.

Special Events

The rescheduled Kite Day was on Sunday, April 30, from 12-4 PM and was a huge success. The following is a selection of quotes from the event survey:

- I love how CARD provides excellent family experiences for all types of budgets.
- This event reiterated the idea that CARD does a lot for our community. Love it!
- CARD cares about our community and children.
- Such a beautiful park! First time there, and would definitely go back!
- All the kids' activities were provided for free, which is really nice for lower-income households in this community to be able to have a fun time without being worried about the cost.
- Really made me excited for this summer for my daughter, who is in several camps. Thankful for a community that makes these events possible and accessible.
- I love watching all of the kites flying in the sky at the same time, and I loved all the vendors that were there bounce house, face, painting, etc.
- It was a fun, positive experience with fun things for the kids & us adults! Honestly, I think my husband and I had more fun than our child, but all in all, it was a very fun day to spend outside with our community & get some fun family time as well.

Our first-time trying Movies in the Park at a brand-new location, Wildwood Community Park, had to be rescheduled due to rain. The next MIP will be on August 26, with a special showing of Top Gun Maverick.

The second annual K-9 Classic at DeGarmo took place on May 20th and was a huge success with approximately 250 dog lovers in attendance.

News Stories

ER - CARD updates basketball courts with new surface

Action News - CARD, Chico Bocce Club partner to build bocce ball complex

The Orion - Relish a new sport: Pickleball

ER - CARD seeks public input on new aquatic center

Action News - Indigo Park opens in Chico, includes dog park

Action News - CARD to host K-9 outdoor event this weekend

Contracts over \$20,000

Confluence: Aquatic Center Design – \$1.72M

R & R Horne: Chapman Park Renovation - \$1.936M

Hambleton Electric - \$29,950

Pending Approval

Stratti: IT service contract (3-year): \$75,000 per year